

**Noncontributory Retirement System  
Local Government Division**

# Schedule of Employer Allocations and Pension Amounts

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
4 Corners Comm Behavior Health	\$ 385,229	0.2097992%	\$ 107,615	1,865,724	(1,358,034)	144,373	—
Alpine City	139,995	0.0762425	39,108	678,017	(493,519)	52,466	—
American Fork City	797,392	0.4342667	222,754	3,861,893	(2,811,016)	298,840	—
Annabella Town	13,668	0.0074435	3,818	66,194	(48,182)	5,122	—
Ash Creek SS District	187,098	0.1018955	52,267	906,147	(659,571)	70,119	—
Ashley Valley Improv Dist	125,513	0.0683557	35,063	607,881	(442,468)	47,039	—
Ashley Valley Sewer Mgmt Board	76,950	0.0419077	21,496	372,681	(271,269)	28,839	—
Ballard City	35,007	0.0190654	9,779	169,547	(123,411)	13,120	—
Bear Lake SSD	33,060	0.0180045	9,235	160,112	(116,543)	12,390	—
Bear River Assn of Govts	202,959	0.1105331	56,697	982,960	(715,483)	76,063	—
Bear River Health Dept	769,736	0.4192055	215,028	3,727,955	(2,713,524)	288,476	—
Bear River Mental Health	593,845	0.3234135	165,893	2,876,086	(2,093,461)	222,557	—
Bear River Water District	31,282	0.0170362	8,739	151,501	(110,276)	11,723	—
Beaver City	180,818	0.0984753	50,512	875,732	(637,432)	67,766	—
Beaver County	320,822	0.1747225	89,623	1,553,791	(1,130,982)	120,235	—
Beaver Housing Authority	22,732	0.0123801	6,350	110,095	(80,137)	8,519	—
Beaver Valley Hospital	821,422	0.4473540	229,467	3,978,277	(2,895,730)	307,846	—
Benchland Water Company	73,243	0.0398888	20,461	354,727	(258,201)	27,449	—
Bicknell Town	5,931	0.0032303	1,657	28,727	(20,910)	2,223	—
Big Cottonwood Canyon Imp Dist	3,999	0.0021779	1,117	19,368	(14,098)	1,499	—
Big Plains Water & Sewer SSD	8,313	0.0045272	2,322	40,260	(29,305)	3,115	—
Blanding City	145,715	0.0793577	40,706	705,721	(513,684)	54,610	—
Bluffdale City	273,309	0.1488468	76,350	1,323,681	(963,488)	102,429	—
Bona Vista Water Improve	78,088	0.0425275	21,814	378,193	(275,281)	29,265	—
Bountiful Irrigation District	72,137	0.0392862	20,152	349,368	(254,300)	27,035	—
Box Elder Co Mosq Dist	47,447	0.0258403	13,255	229,795	(167,265)	17,782	—
Box Elder County	822,199	0.4477770	229,684	3,982,039	(2,898,468)	308,137	—
Brigham City	732,553	0.3989548	204,641	3,547,867	(2,582,441)	274,540	—
Cache County	1,102,117	0.6002228	307,880	5,337,725	(3,885,252)	413,043	—
Cache Metro Planning Org	16,470	0.0089698	4,601	79,768	(58,062)	6,173	—
Cache Water District	4,493	0.0024471	1,255	21,762	(15,840)	1,684	—
Carbon County	617,859	0.3364914	172,601	2,992,386	(2,178,114)	231,556	—
Carbon County Rec/Trans SSD	4,443	0.0024195	1,241	21,516	(15,661)	1,665	—
Castle Dale City	15,606	0.0084994	4,360	75,584	(55,017)	5,849	—
Castle Valley SSD	84,202	0.0458571	23,522	407,803	(296,834)	31,557	—
Cedar City	762,629	0.4153345	213,043	3,693,530	(2,688,467)	285,812	—
Cedar City Housing Auth	34,146	0.0185963	9,539	165,375	(120,374)	12,797	—
Cedar Mtn Fire Protection Dist	4,131	0.0022497	1,154	20,006	(14,562)	1,548	—
Centerfield City	12,145	0.0066144	3,393	58,821	(42,815)	4,552	—
Centerville City	315,217	0.1716701	88,057	1,526,646	(1,111,223)	118,135	—
Central Davis Sewer Dist	186,454	0.1015446	52,087	903,027	(657,300)	69,878	—
Central Iron Co Water Conserv	28,193	0.0153542	7,876	136,543	(99,388)	10,566	—
Central UT Public Health	261,133	0.1422152	72,948	1,264,706	(920,561)	97,865	—
Central Utah 911	339,028	0.1846377	94,709	1,641,966	(1,195,163)	127,058	—
Central Utah Counseling Center	445,262	0.2424939	124,385	2,156,475	(1,569,667)	166,872	—
Central Utah Water Dist	1,453,783	0.7917434	406,119	7,040,899	(5,124,968)	544,837	—
Central Valley Town	8,512	0.0046359	2,378	41,227	(30,008)	3,190	—
Central Wasatch Commission	21,023	0.0114491	5,873	101,816	(74,110)	7,879	—
Central Weber Sewer Dist	288,168	0.1569391	80,501	1,395,645	(1,015,869)	107,997	—
City of Aurora	16,961	0.0092374	4,738	82,147	(59,794)	6,357	—
City of Bountiful	1,464,332	0.7974886	409,066	7,091,991	(5,162,157)	548,791	—
City of Cedar Hills	177,882	0.0968759	49,692	861,508	(627,079)	66,665	—
City of Draper	1,122,567	0.6113605	313,593	5,436,771	(3,957,347)	420,707	—
City of Duchesne	31,440	0.0171225	8,783	152,269	(110,834)	11,783	—
City of Enterprise	75,525	0.0411318	21,098	365,781	(266,247)	28,305	—

Utah Retirement Systems

Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions	
									Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions		
—	574	144,947	—	785,811	14,077	86,374	886,262	105,211	(34,158)	—	71,053	
—	4,272	56,738	—	285,569	5,116	12,138	302,823	38,234	(10,694)	—	27,540	
—	—	298,840	—	1,626,562	29,137	66,309	1,722,008	217,777	(37,751)	—	180,026	
—	1,701	6,823	—	27,880	499	7,330	35,709	3,733	(1,573)	—	2,160	
—	15,789	85,908	—	381,653	6,837	—	388,490	51,099	26,369	—	77,468	
—	—	47,039	—	256,029	4,586	38,091	298,706	34,279	(28,450)	—	5,829	
—	3,332	32,171	—	156,967	2,812	2,960	162,739	21,016	688	—	21,704	
—	2,052	15,172	—	71,410	1,279	254	72,943	9,561	233	—	9,794	
—	13,141	25,531	—	67,437	1,208	—	68,645	9,029	8,676	—	17,705	
—	—	76,063	—	414,006	7,416	39,872	461,294	55,430	(37,000)	—	18,430	
—	—	288,476	—	1,570,150	28,127	45,710	1,643,987	210,224	(36,341)	—	173,883	
—	—	222,557	—	1,211,357	21,700	40,962	1,274,019	162,186	(40,908)	—	121,278	
—	497	12,220	—	63,810	1,143	1,897	66,850	8,543	(1,772)	—	6,771	
—	3,291	71,057	—	368,843	6,607	3,907	379,357	49,384	(5,422)	—	43,962	
—	2,255	122,490	—	654,430	11,723	31,905	698,058	87,620	(25,417)	—	62,203	
—	4,677	13,196	—	46,370	831	778	47,979	6,208	3,454	—	9,662	
—	68,035	375,881	—	1,675,581	30,016	14,913	1,720,510	224,340	51,305	—	275,645	
—	830	28,279	—	149,405	2,676	3,721	155,802	20,004	3,231	—	23,235	
—	—	2,223	—	12,099	217	432	12,748	1,620	(398)	—	1,222	
—	—	1,499	—	8,157	146	11,656	19,959	1,092	(6,319)	—	(5,227)	
—	5,850	8,965	—	16,957	304	627	17,888	2,270	5,815	—	8,085	
—	1,994	56,604	—	297,237	5,325	12,579	315,141	39,797	(5,444)	—	34,353	
—	11,955	114,384	—	557,511	9,987	3,587	571,085	74,644	36,623	—	111,267	
—	11,762	41,027	—	159,288	2,853	18,598	180,739	21,327	(14,816)	—	6,511	
—	—	27,035	—	147,148	2,636	20,938	170,722	19,701	(15,491)	—	4,210	
—	2,806	20,588	—	96,786	1,734	—	98,520	12,958	2,883	—	15,841	
—	7,263	315,400	—	1,677,166	30,044	10,262	1,717,472	224,553	13,918	—	238,471	
—	1,450	275,990	—	1,494,300	26,768	78,403	1,599,471	200,069	(26,390)	—	173,679	
—	47,158	460,201	—	2,248,157	40,272	23,330	2,311,759	301,002	26,204	—	327,206	
—	87	6,260	—	33,597	602	233	34,432	4,498	306	—	4,804	
—	8,397	10,081	—	9,166	164	—	9,330	1,227	3,771	—	4,998	
—	—	231,556	—	1,260,341	22,577	196,225	1,479,143	168,745	(180,338)	—	(11,593)	
—	—	1,665	—	9,062	162	7,924	17,148	1,213	(3,481)	—	(2,268)	
—	664	6,513	—	31,835	570	9,310	41,715	4,262	(3,359)	—	903	
—	5,426	36,983	—	171,759	3,077	7,687	182,523	22,997	(6,966)	—	16,031	
—	27,611	313,423	—	1,555,651	27,867	12,725	1,596,243	208,283	1,061	—	209,344	
—	3,725	16,522	—	69,653	1,248	—	70,901	9,326	2,684	—	12,010	
—	4,638	6,186	—	8,426	151	2,018	10,595	1,128	2,932	—	4,060	
—	—	4,552	—	24,774	444	570	25,788	3,317	(4,388)	—	(1,071)	
—	70	118,205	—	642,997	11,518	13,923	668,438	86,090	(39,658)	—	46,432	
—	8,986	78,864	—	380,339	6,813	752	387,904	50,923	(747)	—	50,176	
—	3,421	13,987	—	57,510	1,030	4,181	62,721	7,700	1,767	—	9,467	
—	—	97,865	—	532,672	9,542	11,328	553,542	71,319	(18,767)	—	52,552	
—	78,759	205,817	—	691,567	12,388	4,340	708,295	92,593	31,854	—	124,447	
—	—	166,872	—	908,270	16,270	76,156	1,000,696	121,607	(47,632)	—	73,975	
—	149,779	694,616	—	2,965,505	53,123	—	3,018,628	397,046	113,240	—	510,286	
—	15,907	19,097	—	17,364	311	—	17,675	2,325	7,143	—	9,468	
—	18,225	26,104	—	42,883	768	—	43,651	5,742	15,374	—	21,116	
—	3,394	111,391	—	587,821	10,530	7,348	605,699	78,702	379	—	79,081	
—	4,967	11,324	—	34,599	620	—	35,219	4,632	2,531	—	7,163	
—	—	548,791	—	2,987,024	53,508	67,670	3,108,202	399,927	(87,470)	—	312,457	
—	1,358	68,023	—	362,852	6,500	13,466	382,818	48,582	(18,937)	—	29,645	
—	49,400	470,107	—	2,289,874	41,020	109,467	2,440,361	306,587	(3,268)	—	303,319	
—	—	11,783	—	64,133	1,149	21,578	86,860	8,587	(15,888)	—	(7,301)	
—	8,095	36,400	—	154,061	2,760	—	156,821	20,627	7,058	—	27,685	

**Noncontributory Retirement System  
Local Government Division**

**Schedule of Employer Allocations and Pension Amounts** (Continued)

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
City of Green River	\$ 59,089	0.0321802%	\$ 16,507	286,175	(208,303)	22,145	—
City of Harrisville	89,973	0.0489999	25,134	435,751	(317,177)	33,719	—
City of Helper	38,865	0.0211664	10,857	188,231	(137,010)	14,566	—
City of Holladay	191,374	0.1042243	53,461	926,857	(674,646)	71,722	—
City of Kanab	82,364	0.0448562	23,009	398,902	(290,355)	30,868	—
City of Milford	50,539	0.0275239	14,118	244,767	(178,163)	18,941	—
City of Moab	521,693	0.2841189	145,737	2,526,643	(1,839,106)	195,516	—
City of Monticello	68,483	0.0372963	19,131	331,672	(241,420)	25,665	—
City of Naples	54,528	0.0296962	15,232	264,086	(192,224)	20,435	—
City of North Salt Lake	479,052	0.2608962	133,825	2,320,125	(1,688,785)	179,535	—
City of Orem	2,125,653	1.1576503	593,808	10,294,875	(7,493,490)	796,636	—
City of Riverton	954,799	0.5199924	266,726	4,624,243	(3,365,419)	357,832	—
City of Santa Clara	275,485	0.1500318	76,958	1,334,219	(971,158)	103,244	—
City of Saratoga Springs	629,837	0.3430151	175,947	3,050,401	(2,220,342)	236,045	—
City of South Jordan	1,933,531	1.0530184	540,138	9,364,393	(6,816,205)	724,633	—
City of South Salt Lake	871,004	0.4743569	243,318	4,218,411	(3,070,520)	326,428	—
City of St George	4,076,308	2.2199944	1,138,730	19,742,201	(14,370,060)	1,527,687	—
City of Taylorsville	383,929	0.2090913	107,252	1,859,429	(1,353,451)	143,886	—
City of Uintah	25,933	0.0141232	7,244	125,596	(91,420)	9,719	—
City of Washington Terrace	140,862	0.0767150	39,350	682,219	(496,577)	52,791	—
City of Wendover	36,570	0.0199164	10,216	177,115	(128,919)	13,705	—
City of West Haven	129,445	0.0704971	36,161	626,924	(456,329)	48,512	—
City of West Jordan	2,181,960	1.1883152	609,538	10,567,575	(7,691,984)	817,738	—
City of Woodland Hills	52,904	0.0288118	14,779	256,221	(186,499)	19,827	—
Clearfield City	593,664	0.3233147	165,842	2,875,207	(2,092,821)	222,489	—
Cleveland Town	2,009	0.0010942	561	9,731	(7,083)	753	—
Clinton City	315,197	0.1716594	88,051	1,526,551	(1,111,154)	118,127	—
Coalville City	54,345	0.0295966	15,181	263,200	(191,579)	20,367	—
Cottonwood Heights City	329,483	0.1794397	92,042	1,595,740	(1,161,516)	123,481	—
Cottonwood Heights P&R Srv	178,381	0.0971481	49,831	863,929	(628,841)	66,852	—
Cottonwood Imp District	332,704	0.1811937	92,942	1,611,338	(1,172,870)	124,688	—
Council On Aging Golden Age SS	35,800	0.0194968	10,001	173,383	(126,203)	13,417	—
Daggett County	110,753	0.0603169	30,939	536,392	(390,432)	41,507	—
Davis Behavioral Health Inc	1,571,600	0.8559080	439,032	7,611,509	(5,540,307)	588,992	—
Davis Co Housing Authority	67,919	0.0369892	18,973	328,941	(239,432)	25,454	—
Davis Co Mosquito Abate	47,061	0.0256297	13,147	227,923	(165,901)	17,637	—
Davis County	5,086,606	2.7702122	1,420,960	24,635,235	(17,931,629)	1,906,318	—
Delta City	98,540	0.0536659	27,528	477,246	(347,380)	36,930	—
Duchesne Co Water Conserv Dist	33,344	0.0181596	9,315	161,492	(117,547)	12,497	—
Duchesne County	635,029	0.3458424	177,397	3,075,544	(2,238,644)	237,991	—
E Duchesne Cul Water Imp Dist	13,485	0.0073438	3,767	65,308	(47,537)	5,054	—
Eagle Mountain City	515,922	0.2809756	144,124	2,498,689	(1,818,760)	193,353	—
East Carbon City	37,078	0.0201930	10,358	179,574	(130,710)	13,896	—
Elk Ridge City	35,194	0.0191668	9,831	170,449	(124,067)	13,190	—
Elwood Town	3,340	0.0018188	933	16,174	(11,773)	1,252	—
Emery County	467,960	0.2548554	130,726	2,266,405	(1,649,683)	175,378	—
Emery County Recreation SSD	2,934	0.0015977	820	14,208	(10,342)	1,099	—
Emery Water Conserv Dist	44,406	0.0241839	12,405	215,065	(156,543)	16,642	—
Enoch City	78,074	0.0425199	21,810	378,125	(275,232)	29,260	—
Ephraim City	226,311	0.1232511	63,221	1,096,060	(797,806)	84,815	—
Escalante City	39,405	0.0214605	11,008	190,846	(138,914)	14,768	—
Eureka City Corporation	17,009	0.0092634	4,752	82,379	(59,962)	6,375	—
Fairview City	45,836	0.0249628	12,804	221,992	(161,585)	17,178	—
Farmington City	456,198	0.2484495	127,440	2,209,438	(1,608,218)	170,970	—
Farr West City	78,455	0.0427270	21,917	379,967	(276,573)	29,403	—
Ferron City	18,106	0.0098607	5,058	87,690	(63,828)	6,786	—
Fillmore City	72,752	0.0396213	20,323	352,348	(256,469)	27,265	—
Five-County Assn of Govts	277,641	0.1512056	77,560	1,344,657	(978,756)	104,052	—
Fountain Green City	17,059	0.0092904	4,765	82,619	(60,137)	6,393	—
Fox Hollow Golf Course	28,061	0.0152825	7,839	135,906	(98,924)	10,517	—

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
—	—	22,145	—	120,532	2,159	6,145	128,836	16,138	3,106	—	19,244
—	1,551	35,270	—	183,531	3,288	34,995	221,814	24,573	(14,353)	—	10,220
—	—	14,566	—	79,280	1,420	9,159	89,859	10,615	(7,595)	—	3,020
—	2,827	74,549	—	390,376	6,993	5,470	402,839	52,267	(11,094)	—	41,173
—	—	30,868	—	168,011	3,010	12,255	183,276	22,495	(10,413)	—	12,082
—	1,959	20,900	—	103,092	1,847	—	104,939	13,803	3,981	—	17,784
—	49,941	245,457	—	1,064,178	19,063	107,349	1,190,590	142,481	75,822	—	218,303
—	3,824	29,489	—	139,695	2,502	5,077	147,274	18,703	(7,926)	—	10,777
—	5,291	25,726	—	111,228	1,992	18,000	131,220	14,892	7,604	—	22,496
—	23,257	202,792	—	977,197	17,505	—	994,702	130,835	8,813	—	139,648
—	24,530	821,166	—	4,336,023	77,673	76,143	4,489,839	580,542	(29,365)	—	551,177
—	34,862	392,694	—	1,947,651	34,889	1,006	1,983,546	260,767	(26,187)	—	234,580
—	10,705	113,949	—	561,950	10,066	12,546	584,562	75,238	15,048	—	90,286
—	78,502	314,547	—	1,284,776	23,015	—	1,307,791	172,016	71,972	—	243,988
—	66,815	791,448	—	3,944,120	70,653	7,537	4,022,310	528,071	282,312	—	810,383
—	21,419	347,847	—	1,776,722	31,827	938	1,809,487	237,882	(3,664)	—	234,218
—	107,648	1,635,335	—	8,315,073	148,952	59,791	8,523,816	1,113,290	56,452	—	1,169,742
—	79,881	223,767	—	783,159	14,029	2,681	799,869	104,856	24,019	—	128,875
—	7,649	17,368	—	52,899	948	—	53,847	7,083	8,056	—	15,139
—	—	52,791	—	287,339	5,147	44,627	337,113	38,471	(20,642)	—	17,829
—	—	13,705	—	74,598	1,336	12,497	88,431	9,988	(113)	—	9,875
—	16,076	64,588	—	264,050	4,730	—	268,780	35,353	14,960	—	50,313
—	41,676	859,414	—	4,450,879	79,731	308,453	4,839,063	595,920	(81,850)	—	514,070
—	17,297	37,124	—	107,916	1,933	—	109,849	14,449	25,578	—	40,027
—	23,830	246,319	—	1,210,987	21,693	12,159	1,244,839	162,137	16,807	—	178,944
—	568	1,321	—	4,098	73	562	4,733	549	(305)	—	244
—	10,205	128,332	—	642,957	11,518	—	654,475	86,084	7,977	—	94,061
—	7,583	27,950	—	110,855	1,986	—	112,841	14,842	5,326	—	20,168
—	4,451	127,932	—	672,098	12,040	13,125	697,263	89,986	1,344	—	91,330
—	18,632	85,484	—	363,872	6,518	2,355	372,745	48,718	7,660	—	56,378
—	—	124,688	—	678,668	12,157	51,555	742,380	90,866	(51,147)	—	39,719
—	—	13,417	—	73,026	1,308	20,901	95,235	9,777	(17,332)	—	(7,555)
—	24,015	65,522	—	225,919	4,047	5,007	234,973	30,248	(16,417)	—	13,831
—	178,225	767,217	—	3,205,836	57,428	75,639	3,338,903	429,223	73,474	—	502,697
—	13,927	39,381	—	138,544	2,482	9,333	150,359	18,549	2,012	—	20,561
—	3,843	21,480	—	95,997	1,720	—	97,717	12,853	4,100	—	16,953
—	420,759	2,327,077	—	10,375,934	185,869	20,928	10,582,731	1,389,215	189,266	—	1,578,481
—	5,831	42,761	—	201,008	3,601	14,458	219,067	26,913	(6,325)	—	20,588
—	5,913	18,410	—	68,017	1,218	18,294	87,529	9,107	617	—	9,724
—	58,378	296,369	—	1,295,366	23,205	470	1,319,041	173,434	110,035	—	283,469
—	1,299	6,353	—	27,506	493	—	27,999	3,683	1,018	—	4,701
—	59,959	253,312	—	1,052,405	18,852	—	1,071,257	140,905	25,531	—	166,436
—	77	13,973	—	75,634	1,355	6,011	83,000	10,126	(16,836)	—	(6,710)
—	16,311	29,501	—	71,790	1,286	—	73,076	9,612	10,552	—	20,164
—	6,241	7,493	—	6,812	122	—	6,934	912	2,802	—	3,714
—	12,329	187,707	—	954,571	17,100	42,593	1,014,264	127,806	(43,778)	—	84,028
—	177	1,276	—	5,984	107	160	6,251	801	(653)	—	148
—	2,077	18,719	—	90,582	1,623	5,887	98,092	12,128	(830)	—	11,298
—	1,137	30,397	—	159,260	2,853	6,425	168,538	21,323	(2,962)	—	18,361
—	32,547	117,362	—	461,642	8,270	—	469,912	61,808	31,822	—	93,630
—	5,893	20,661	—	80,381	1,440	—	81,821	10,762	3,436	—	14,198
—	3,506	9,881	—	34,696	622	3,722	39,040	4,645	(1,001)	—	3,644
—	2,496	19,674	—	93,499	1,675	6,145	101,319	12,518	(12,232)	—	286
—	28,117	199,087	—	930,577	16,670	48,119	995,366	124,593	143	—	124,736
—	5,225	34,628	—	160,036	2,867	36	162,939	21,427	9,421	—	30,848
—	1,983	8,769	—	36,934	662	4,665	42,261	4,945	(7,861)	—	(2,916)
—	1,131	28,396	—	148,403	2,658	1,330	152,391	19,869	2,026	—	21,895
—	2,389	106,441	—	566,346	10,145	20,122	596,613	75,827	(7,677)	—	68,150
—	—	6,393	—	34,798	623	763	36,184	4,659	(2,628)	—	2,031
—	1,995	12,512	—	57,241	1,025	3,193	61,459	7,664	661	—	8,325

**Noncontributory Retirement System  
Local Government Division**

**Schedule of Employer Allocations and Pension Amounts** (Continued)

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments
Francis City	\$ 34,839	0.0189734%	\$ 9,732	168,729	(122,815)	13,057	—
Fruit Heights City	57,966	0.0315691	16,193	280,741	(204,347)	21,724	—
Garfield County	333,010	0.1813604	93,027	1,612,821	(1,173,949)	124,803	—
Genola Town	20,006	0.0108955	5,589	96,893	(70,527)	7,498	—
Grand County	721,634	0.3930086	201,591	3,494,988	(2,543,951)	270,448	—
Grand County EMS SSD	56,128	0.0305681	15,680	271,839	(197,868)	21,035	—
Grand Water/Sewer Service	58,703	0.0319703	16,399	284,309	(206,944)	22,000	—
Granger-Hunter Imp Dist	638,389	0.3476725	178,336	3,091,819	(2,250,490)	239,250	—
Grantsville City	188,959	0.1029087	52,786	915,157	(666,130)	70,816	—
Greater Salt Lake Municipal SD	358,549	0.1952693	100,162	1,736,511	(1,263,981)	134,374	—
Gunnison City	40,273	0.0219328	11,250	195,046	(141,971)	15,093	—
Gunnison Valley Hospital	952,533	0.5187580	266,093	4,613,266	(3,357,929)	356,983	—
Gunnison Valley Police Dept	10,387	0.0056569	2,902	50,306	(36,617)	3,893	—
Heber City	502,712	0.2737815	140,434	2,434,713	(1,772,192)	188,402	—
Heber Light & Power	512,313	0.2790103	143,116	2,481,212	(1,806,038)	192,001	—
Heber Valley SSD	40,035	0.0218034	11,184	193,896	(141,134)	15,004	—
Herriman City	1,070,573	0.5830439	299,068	5,184,954	(3,774,053)	401,221	—
Highland City	216,185	0.1177363	60,392	1,047,018	(762,109)	81,020	—
Hinckley Town	11,525	0.0062764	3,219	55,815	(40,627)	4,319	—
Hooper City	52,067	0.0283559	14,545	252,166	(183,548)	19,513	—
Hooper Water Improv Dist	98,182	0.0534710	27,428	475,513	(346,119)	36,796	—
Housing Auth of Carbon Co	54,067	0.0294452	15,104	261,853	(190,599)	20,263	—
Housing Authority of SLC	556,282	0.3029560	155,399	2,694,159	(1,961,039)	208,479	—
Housing Authority Ogden City	123,424	0.0672177	34,479	597,761	(435,101)	46,256	—
Housing Connect	579,745	0.3157342	161,954	2,807,794	(2,043,753)	217,272	—
Huntington City	32,437	0.0176655	9,061	157,098	(114,349)	12,156	—
Hurricane City	650,416	0.3542227	181,696	3,150,069	(2,292,889)	243,758	—
Hurricane Valley Fire SSD	18,982	0.0103378	5,303	91,933	(66,917)	7,114	—
Hyde Park City	90,779	0.0494389	25,359	439,655	(320,019)	34,021	—
Hyrum City	293,744	0.1599756	82,058	1,422,648	(1,035,525)	110,087	—
Impact Mitigation SSD	20,724	0.0112866	5,789	100,371	(73,058)	7,767	—
Iron County	739,710	0.4028528	206,640	3,582,532	(2,607,673)	277,223	—
Ivins City	241,594	0.1315743	67,490	1,170,078	(851,683)	90,543	—
Jordan River Commission	25,664	0.0139769	7,169	124,295	(90,473)	9,618	—
Jordan Valley Water Conserv	1,435,435	0.7817511	400,994	6,952,039	(5,060,288)	537,961	—
Jordanelle SSD	301,821	0.1643743	84,315	1,461,765	(1,063,998)	113,114	—
Juab County	319,196	0.1738368	89,168	1,545,914	(1,125,248)	119,626	—
Juab Special Service Fire Dist	13,470	0.0073357	3,763	65,236	(47,484)	5,048	—
Kamas City	44,341	0.0241484	12,387	214,749	(156,313)	16,618	—
Kane County	480,727	0.2618083	134,293	2,328,236	(1,694,689)	180,163	—
Kane County Water Conserv Dist	78,406	0.0427008	21,903	379,734	(276,403)	29,385	-
Kaysville City	729,605	0.3973498	203,818	3,533,594	(2,572,052)	273,436	-
Kearns Improvement Dist	281,122	0.1531014	78,532	1,361,516	(991,028)	105,357	-
Laverkin City	111,817	0.0608963	31,236	541,545	(394,183)	41,906	-
Layton City	1,250,218	0.6808799	349,252	6,055,001	(4,407,347)	468,547	-
Lehi City	1,821,613	0.9920669	508,873	8,822,357	(6,421,665)	682,690	—
Lewiston City	34,598	0.0188423	9,665	167,563	(121,967)	12,966	—
Lindon City	373,853	0.2036039	104,437	1,810,630	(1,317,931)	140,110	—
Logan City	2,368,783	1.2900610	661,727	11,472,391	(8,350,586)	887,754	—
Lone Peak PS District	45,560	0.0248124	12,727	220,654	(160,611)	17,075	—
Maeser Water Improve Dist	63,939	0.0348217	17,862	309,666	(225,401)	23,963	—
Magna Mosquito Abatement	21,866	0.0119083	6,108	105,899	(77,083)	8,195	—
Manti City	91,163	0.0496482	25,467	441,517	(321,374)	34,165	—
Mapleton City	249,943	0.1361211	69,822	1,210,512	(881,114)	93,672	—
Marriott-Slaterville City	48,786	0.0265694	13,629	236,279	(171,984)	18,284	—
Mayfield Town	8,400	0.0045747	2,347	40,682	(29,612)	3,148	—
Mendon City	9,613	0.0052352	2,685	46,556	(33,888)	3,603	—
Metro Water Dist SLC/Sandy	759,849	0.4138208	212,266	3,680,069	(2,678,669)	284,770	—
Midvale City	641,428	0.3493276	179,185	3,106,537	(2,261,203)	240,389	—
Midvalley Improvement District	113,978	0.0620734	31,840	552,013	(401,802)	42,716	—

Utah Retirement Systems

Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
	Proportionate Share of Contributions					Proportionate Share of Contributions					
—	10,669	23,726	—	71,066	1,273	—	72,339	9,515	8,766	—	18,281
—	—	21,724	—	118,243	2,118	26,536	146,897	15,831	(12,154)	—	3,677
—	2,947	127,750	—	679,292	12,169	27,489	718,950	90,949	(33,227)	—	57,722
—	1,719	9,217	—	40,810	731	—	41,541	5,464	1,590	—	7,054
—	—	270,448	—	1,472,029	26,369	100,135	1,598,533	197,087	(20,270)	—	176,817
—	67,353	88,388	—	114,494	2,051	—	116,545	15,329	43,639	—	58,968
—	19,781	41,781	—	119,746	2,145	—	121,891	16,033	15,480	—	31,513
—	303	239,553	—	1,302,220	23,327	115,052	1,440,599	174,352	(92,854)	—	81,498
—	30,233	101,049	—	385,448	6,905	28,111	420,464	51,607	(6,595)	—	45,012
—	588,366	722,740	—	731,389	13,102	—	744,491	97,924	293,342	—	391,266
—	1,242	16,335	—	82,150	1,472	13,468	97,090	10,999	(7,996)	—	3,003
—	7,337	364,320	—	1,943,028	34,806	90,691	2,068,525	260,148	(31,272)	—	228,876
—	1,171	5,064	—	21,188	380	4,326	25,894	2,837	6,061	—	8,898
—	163,250	351,652	—	1,025,459	18,370	48,598	1,092,427	137,297	95,719	—	233,016
—	—	192,001	—	1,045,044	18,720	55,179	1,118,943	139,919	(25,816)	—	114,103
—	4,592	19,596	—	81,665	1,463	245	83,373	10,934	(342)	—	10,592
—	205,486	606,707	—	2,183,813	39,120	—	2,222,933	292,387	164,527	—	456,914
—	—	81,020	—	440,986	7,900	35,033	483,919	59,043	(24,655)	—	34,388
—	1,082	5,401	—	23,508	421	2,585	26,514	3,148	(994)	—	2,154
—	1,211	20,724	—	106,208	1,903	6,497	114,608	14,220	(5,564)	—	8,656
—	12,348	49,144	—	200,278	3,588	—	203,866	26,815	10,799	—	37,614
—	16,787	37,050	—	110,288	1,976	533	112,797	14,766	(520)	—	14,246
—	4,958	213,437	—	1,134,733	20,327	33,163	1,188,223	151,927	(15,885)	—	136,042
—	2,271	48,527	—	251,766	4,510	10,782	267,058	33,709	(14,113)	—	19,596
—	52,370	269,642	—	1,182,594	21,184	8,614	1,212,392	158,335	14,765	—	173,100
—	143	12,299	—	66,167	1,185	4,280	71,632	8,859	(3,793)	—	5,066
—	12,805	256,563	—	1,326,754	23,767	4,411	1,354,932	177,637	7,243	—	184,880
—	3,019	10,133	—	38,721	694	—	39,415	5,184	4,271	—	9,455
—	5,011	39,032	—	185,175	3,317	2,330	190,822	24,793	4,773	—	29,566
—	66,340	176,427	—	599,195	10,734	4,912	614,841	80,225	29,913	—	110,138
—	1,406	9,173	—	42,274	757	7,206	50,237	5,660	(8,590)	—	(2,930)
—	—	277,223	—	1,508,900	27,030	96,674	1,632,604	202,024	(88,021)	—	114,003
—	3,933	94,476	—	492,817	8,828	19,882	521,527	65,982	(31,251)	—	34,731
—	11,463	21,081	—	52,351	938	—	53,289	7,009	6,387	—	13,396
—	—	537,961	—	2,928,078	52,452	222,832	3,203,362	392,035	(139,255)	—	252,780
—	49,042	162,156	—	615,670	11,029	1,953	628,652	82,431	24,613	—	107,044
—	21,920	141,546	—	651,112	11,664	30,172	692,948	87,176	10,203	—	97,379
—	16,191	21,239	—	27,476	492	—	27,968	3,679	10,319	—	13,998
—	2,417	19,035	—	90,449	1,620	821	92,890	12,110	(1,310)	—	10,800
—	35,483	215,646	—	980,613	17,566	84,292	1,032,471	131,292	6,288	—	137,580
—	6,640	36,025	—	159,937	2,865	2,687	165,489	21,414	(2,222)	—	19,192
—	63,548	336,984	—	1,488,289	26,660	—	1,514,949	199,264	26,217	—	225,481
—	2,378	107,735	—	573,447	10,272	70,857	654,576	76,778	(47,226)	—	29,552
—	11,259	53,165	—	228,089	4,086	3,379	235,554	30,538	69,791	—	100,329
—	12,406	480,953	—	2,550,261	45,684	65,079	2,661,024	341,450	(79,474)	—	261,976
—	140,424	823,114	—	3,715,824	66,563	—	3,782,387	497,505	160,881	—	658,386
—	2,577	15,543	—	70,575	1,264	1,468	73,307	9,449	(4,489)	—	4,960
—	23,471	163,581	—	762,606	13,661	13,541	789,808	102,104	17,468	—	119,572
—	28,617	916,371	—	4,831,972	86,558	58,086	4,976,616	646,944	(81,350)	—	565,594
—	5,549	22,624	—	92,936	1,665	—	94,601	12,443	9,567	—	22,010
—	2,102	26,065	—	130,426	2,336	94	132,856	17,462	595	—	18,057
—	3,876	12,071	—	44,603	799	—	45,402	5,972	5,525	—	11,497
—	4,184	38,349	—	185,959	3,331	6,201	195,491	24,898	(7,020)	—	17,878
—	5,241	98,913	—	509,847	9,133	5,626	524,606	68,262	(13,643)	—	54,619
—	18,201	36,485	—	99,517	1,783	—	101,300	13,324	12,713	—	26,037
—	937	4,085	—	17,135	307	2,969	20,411	2,294	581	—	2,875
—	64	3,667	—	19,609	351	1,657	21,617	2,625	(445)	—	2,180
—	14,424	299,194	—	1,549,981	27,766	11,377	1,589,124	207,524	(11,043)	—	196,481
—	17,048	257,437	—	1,308,420	23,438	43,949	1,375,807	175,182	(23,224)	—	151,958
—	5,292	48,008	—	232,498	4,165	13,901	250,564	31,129	4,046	—	35,175

**Noncontributory Retirement System  
Local Government Division**

**Schedule of Employer Allocations and Pension Amounts** (Continued)

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments
Midway City	\$ 137,705	0.0749951%	\$ 38,468	666,924	(485,445)	51,608	—
Military Installation Devel	64,736	0.0352559	18,084	313,527	(228,212)	24,261	—
Millard Co Care & Rehab Inc	247,257	0.1346582	69,072	1,197,503	(871,645)	92,665	—
Millard County	656,851	0.3577269	183,493	3,181,232	(2,315,572)	246,169	—
Millcreek City	321,710	0.1752062	89,871	1,558,092	(1,134,113)	120,568	—
Millville City	22,300	0.0121447	6,230	108,002	(78,613)	8,357	—
Minersville Town	20,004	0.0108943	5,588	96,882	(70,519)	7,497	—
Moab Valley Fire Protection	13,037	0.0071003	3,642	63,142	(45,960)	4,886	—
Mona City	11,723	0.0063847	3,275	56,779	(41,328)	4,394	—
Monroe City	70,710	0.0385093	19,753	342,460	(249,271)	26,500	—
Morgan City Corporation	163,544	0.0890674	45,686	792,068	(576,535)	61,292	—
Morgan County	238,762	0.1300322	66,699	1,156,364	(841,701)	89,482	—
Moroni City	20,383	0.0111006	5,694	98,717	(71,854)	7,639	—
Mount Pleasant City	114,020	0.0620966	31,852	552,219	(401,952)	42,732	—
Mountain Green Sewer Imp Dist	13,392	0.0072935	3,741	64,860	(47,211)	5,019	—
Mountain Regional Water SSD	276,433	0.1505482	77,223	1,338,811	(974,501)	103,600	—
Mountainland Assn of Govt	488,846	0.2662302	136,561	2,367,560	(1,723,312)	183,206	—
Mt Olympus Improvement Dist	307,387	0.1674057	85,870	1,488,723	(1,083,620)	115,200	—
Murray City	2,609,935	1.4213945	729,094	12,640,327	(9,200,710)	978,131	—
Myton City	14,162	0.0077130	3,956	68,591	(49,926)	5,308	—
N Tooele Co Fire Protection SD	155	0.0000847	43	753	(548)	58	—
N UT Environmental Rsrc Agcy	94,079	0.0512361	26,281	455,638	(331,652)	35,258	—
Nebo Credit Union	162,219	0.0883459	45,316	785,652	(571,864)	60,795	—
Nephi City	273,554	0.1489800	76,418	1,324,865	(964,350)	102,520	—
Nibley City Corporation	109,887	0.0598456	30,697	532,201	(387,382)	41,183	—
North Davis Co Sewer Dist	498,578	0.2715299	139,279	2,414,690	(1,757,618)	186,853	—
North Davis Fire District	12,109	0.0065948	3,383	58,647	(42,688)	4,538	—
North Emery Water Users SSD	7,124	0.0038795	1,990	34,500	(25,112)	2,670	—
North Fork SSD	28,549	0.0155479	7,975	138,266	(100,642)	10,699	—
North Logan City	103,430	0.0563291	28,894	500,929	(364,619)	38,763	—
North Ogden City	366,206	0.1994393	102,301	1,773,595	(1,290,974)	137,244	—
North Park Police Agency	12,713	0.0069235	3,551	61,570	(44,816)	4,764	—
North Pointe Solid Waste	182,432	0.0993544	50,963	883,549	(643,123)	68,371	—
North View Fire District	2,612	0.0014227	730	12,652	(9,209)	979	—
Northeastern Counseling Ctr	387,398	0.2109805	108,221	1,876,230	(1,365,680)	145,186	—
Ogden City Corp	2,457,360	1.3383007	686,472	11,901,382	(8,662,843)	920,950	—
Oquirrh Rec and Parks District	131,632	0.0716877	36,772	637,512	(464,036)	49,332	—
Orangeville City	17,542	0.0095538	4,901	84,961	(61,842)	6,574	—
Orderville Town	18,805	0.0102413	5,253	91,075	(66,292)	7,048	—
Panguitch City Corporation	46,071	0.0250907	12,870	223,129	(162,413)	17,266	—
Park City	1,944,529	1.0590082	543,211	9,417,660	(6,854,978)	728,755	—
Park City Fire Service	84,455	0.0459951	23,593	409,030	(297,727)	31,651	—
Parowan City	162,461	0.0884780	45,384	786,826	(572,720)	60,886	—
Payson City	792,497	0.4316012	221,387	3,838,189	(2,793,762)	297,006	—
Perry City	77,210	0.0420495	21,569	373,942	(272,187)	28,936	—
Piute County	81,387	0.0443242	22,736	394,171	(286,911)	30,502	—
Plain City	54,828	0.0298601	15,317	265,543	(193,285)	20,548	—
Pleasant Grove City	563,120	0.3066804	157,309	2,727,280	(1,985,147)	211,042	—
Pleasant View City	129,095	0.0703061	36,063	625,226	(455,093)	48,381	—
Powder Mountain Water & Sewer	31,657	0.0172409	8,844	153,322	(111,601)	11,864	—
Price City	407,009	0.2216608	113,699	1,971,209	(1,434,814)	152,536	—
Price River Water Improve	229,547	0.1250136	64,125	1,111,734	(809,215)	86,028	—
Providence City	119,784	0.0652356	33,462	580,134	(422,271)	44,892	—
Provo City Corp	3,823,702	2.0824231	1,068,164	18,518,792	(13,479,559)	1,433,017	—
Provo Housing Authority	133,906	0.0729264	37,407	648,528	(472,054)	50,184	—
Provo Reser Water Users	4,876	0.0026556	1,362	23,616	(17,190)	1,827	—
Provo River Water Users	164,106	0.0893739	45,844	794,794	(578,519)	61,503	—
Recreation & Habilitation Svcs	9,152	0.0049840	2,557	44,322	(32,262)	3,430	—
Redmond Town	17,635	0.0096042	4,926	85,409	(62,168)	6,609	—
Rich County	111,676	0.0608195	31,197	540,862	(393,686)	41,853	—

Utah Retirement Systems

Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions	
								Proportionate Share of Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions		
—	28,650	80,258	—	280,897	5,032	3,652	289,581	37,609	7,560	—	45,169	
—	61,048	85,309	—	132,052	2,366	11,842	146,260	17,680	16,070	—	33,750	
—	29,085	121,750	—	504,367	9,035	—	513,402	67,529	19,898	—	87,427	
—	—	246,169	—	1,339,880	24,002	100,460	1,464,342	179,394	(82,870)	—	96,524	
—	222,979	343,547	—	656,241	11,756	—	667,997	87,863	227,340	—	315,203	
—	2,354	10,711	—	45,488	815	10,009	56,312	6,090	(8,086)	—	(1,996)	
—	3,994	11,491	—	40,805	731	24,770	66,306	5,463	(6,618)	—	(1,155)	
—	12,006	16,892	—	26,594	476	—	27,070	3,561	9,601	—	13,162	
—	21,116	25,510	—	23,914	428	—	24,342	3,202	9,764	—	12,966	
—	3,038	29,538	—	144,238	2,584	37,797	184,619	19,312	(14,197)	—	5,115	
—	43,546	104,838	—	333,605	5,976	14,085	353,666	44,666	8,175	—	52,841	
—	5,722	95,204	—	487,041	8,725	37,749	533,515	65,209	(31,789)	—	33,420	
—	5,010	12,649	—	41,578	745	—	42,323	5,567	2,264	—	7,831	
—	11,251	53,983	—	232,585	4,166	9,014	245,765	31,140	1,760	—	32,900	
—	19,549	24,568	—	27,318	489	—	27,807	3,658	10,733	—	14,391	
—	—	103,600	—	563,884	10,101	51,242	625,227	75,497	(34,785)	—	40,712	
—	87,557	270,763	—	997,175	17,863	—	1,015,038	133,510	63,012	—	196,522	
—	1,165	116,365	—	627,024	11,232	15,111	653,367	83,951	(7,650)	—	76,301	
—	61,267	1,039,398	—	5,323,887	95,370	67,535	5,486,792	712,805	(23,709)	—	689,096	
—	—	5,308	—	28,889	518	5,769	35,176	3,868	(2,662)	—	1,206	
—	291	349	—	317	6	318	641	42	93	—	135	
—	27,961	63,219	—	191,907	3,438	556	195,901	25,694	61,826	—	87,520	
—	27,012	87,807	—	330,903	5,928	—	336,831	44,304	19,187	—	63,491	
—	—	102,520	—	558,010	9,996	30,461	598,467	74,711	(14,212)	—	60,499	
—	4,075	45,258	—	224,154	4,015	12,703	240,872	30,012	672	—	30,684	
—	1,645	188,498	—	1,017,025	18,219	11,696	1,046,940	136,168	(10,796)	—	125,372	
—	381	4,919	—	24,701	442	55	25,198	3,307	779	—	4,086	
—	3,113	5,783	—	14,531	260	546	15,337	1,946	(1,326)	—	620	
—	9,685	20,384	—	58,235	1,043	—	59,278	7,797	5,439	—	13,236	
—	—	38,763	—	210,983	3,779	50,450	265,212	28,248	(65,587)	—	(37,339)	
—	52,486	189,730	—	747,007	13,382	—	760,389	100,015	47,932	—	147,947	
—	246	5,010	—	25,932	465	6,557	32,954	3,472	2,901	—	6,373	
—	9,911	78,282	—	372,136	6,666	18,666	397,468	49,825	(2,996)	—	46,829	
—	668	1,647	—	5,329	95	7,873	13,297	713	(4,911)	—	(4,198)	
—	39,885	185,071	—	790,235	14,156	17,214	821,605	105,803	(4,723)	—	101,080	
—	—	920,950	—	5,012,656	89,794	198,228	5,300,678	671,135	(92,490)	—	578,645	
—	—	49,332	—	268,509	4,810	48,262	321,581	35,950	(25,279)	—	10,671	
—	121	6,695	—	35,784	641	4,342	40,767	4,791	(2,260)	—	2,531	
—	3,990	11,038	—	38,359	687	—	39,046	5,136	2,903	—	8,039	
—	3,745	21,011	—	93,978	1,683	—	95,661	12,583	5,200	—	17,783	
—	26,164	754,919	—	3,966,555	71,055	520,059	4,557,669	531,075	(146,452)	—	384,623	
—	10,253	41,904	—	172,276	3,086	—	175,362	23,066	6,397	—	29,463	
—	—	60,886	—	331,398	5,936	38,224	375,558	44,370	(27,910)	—	16,460	
—	1,615	298,621	—	1,616,579	28,959	9,758	1,655,296	216,441	(14,490)	—	201,951	
—	7,621	36,557	—	157,498	2,821	3,784	164,103	21,087	1,564	—	22,651	
—	—	30,502	—	166,018	2,974	12,508	181,500	22,228	(8,316)	—	13,912	
—	1,936	22,484	—	111,842	2,003	15,630	129,475	14,974	(132)	—	14,842	
—	680	211,722	—	1,148,683	20,577	35,147	1,204,407	153,795	(26,035)	—	127,760	
—	—	48,381	—	263,334	4,717	22,445	290,496	35,257	(11,840)	—	23,417	
—	35,740	47,604	—	64,576	1,157	—	65,733	8,646	24,406	—	33,052	
—	—	152,536	—	830,239	14,872	85,723	930,834	111,159	(78,555)	—	32,604	
—	—	86,028	—	468,243	8,388	36,925	513,556	62,692	(39,772)	—	22,920	
—	38,020	82,912	—	244,342	4,377	—	248,719	32,715	19,881	—	52,596	
—	26,631	1,459,648	—	7,799,794	139,722	124,251	8,063,767	1,044,300	(158,830)	—	885,470	
—	18,570	68,754	—	273,149	4,893	1,163	279,205	36,571	4,683	—	41,254	
—	6,197	8,024	—	9,947	178	—	10,125	1,332	3,823	—	5,155	
—	14,129	75,632	—	334,753	5,997	11,563	352,313	44,820	(5,450)	—	39,370	
—	—	3,430	—	18,668	334	809	19,811	2,499	(1,192)	—	1,307	
—	61	6,670	—	35,973	644	1,110	37,727	4,816	(219)	—	4,597	
—	6,951	48,804	—	227,802	4,081	3,398	235,281	30,500	37,923	—	68,423	



**Noncontributory Retirement System  
Local Government Division**

**Schedule of Employer Allocations and Pension Amounts** (Continued)

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
Richfield City	\$ 189,735	0.1033314%	\$ 53,003	918,916	(668,866)	71,107	—
Richmond City	49,939	0.0271972	13,951	241,862	(176,048)	18,716	—
Riverdale City	317,932	0.1731488	88,815	1,539,796	(1,120,795)	119,152	—
Roosevelt City	220,394	0.1200285	61,568	1,067,402	(776,946)	82,597	—
Roosevelt City Housing	7,643	0.0041623	2,135	37,015	(26,943)	2,864	—
Roy City	596,690	0.3249628	166,687	2,889,863	(2,103,490)	223,623	—
Roy Water Conserv Dist	92,240	0.0502347	25,768	446,732	(325,170)	34,569	—
S Utah Valley Electric Svc Dst	196,031	0.1067605	54,762	949,411	(691,062)	73,467	—
S Utah Valley Solid Waste	163,884	0.0892525	45,781	793,714	(577,733)	61,419	—
Salem City	306,596	0.1669750	85,649	1,484,893	(1,080,832)	114,904	—
Salina City	61,291	0.0333797	17,122	296,843	(216,067)	22,970	—
Salt Lake City Corp	18,241,795	9.9346482	5,095,905	88,347,888	(64,307,142)	6,836,516	—
Salt Lake City Public Library	991,375	0.5399119	276,944	4,801,386	(3,494,859)	371,540	—
Salt Lake Co Serv Area 3	29,796	0.0162272	8,324	144,307	(105,039)	11,167	—
Salt Lake County	24,610,108	13.4028892	6,874,912	119,190,635	(86,757,125)	9,223,182	—
San Juan County	679,038	0.3698105	189,692	3,288,690	(2,393,789)	254,485	—
San Juan Mental Health	126,061	0.0686538	35,215	610,532	(444,397)	47,244	—
Sandy City	2,615,835	1.4246075	730,742	12,668,900	(9,221,508)	980,342	—
Sandy Suburban Imp Dist	228,771	0.1245906	63,908	1,107,972	(806,477)	85,737	—
Sanpete County	369,290	0.2011186	103,162	1,788,529	(1,301,844)	138,400	—
Santaquin City	252,479	0.1375022	70,531	1,222,794	(890,054)	94,622	—
Sevier County	462,123	0.2516764	129,096	2,238,134	(1,629,105)	173,191	—
Six-County Assoc of Govt	169,421	0.0922684	47,328	820,534	(597,255)	63,494	—
SLC Mosquito Abatement	88,942	0.0484388	24,846	430,762	(313,545)	33,333	—
Smithfield City Corp	241,255	0.1313894	67,395	1,168,434	(850,486)	90,415	—
Snyder Basin Special Rec Dist	182,297	0.0992805	50,925	882,892	(642,644)	68,320	—
Snyderville Basin W R D	575,658	0.3135087	160,812	2,788,003	(2,029,347)	215,741	—
So Davis Metro Fire Agency	23,401	0.0127446	6,537	113,337	(82,496)	8,770	—
So Davis Recreation Center	112,744	0.0614016	31,496	546,039	(397,454)	42,253	—
So SL Valley Mosq Abate	45,044	0.0245313	12,583	218,155	(158,792)	16,881	—
So Utah Valley Animal Svcs SSD	17,487	0.0095235	4,885	84,692	(61,646)	6,554	—
So Utah Valley Power Systems	18,237	0.0099319	5,094	88,323	(64,289)	6,835	—
Solid Waste SSD #1	47,848	0.0260584	13,366	231,735	(168,676)	17,932	—
South Davis Sewer Dist	365,920	0.1992835	102,221	1,772,209	(1,289,965)	137,137	—
South Davis Water Dist	59,576	0.0324458	16,643	288,537	(210,022)	22,328	—
South Ogden City	372,000	0.2025944	103,919	1,801,653	(1,311,397)	139,415	—
South Ogden Conserv Dist	229,106	0.1247730	64,001	1,109,595	(807,658)	85,862	—
South Valley Sewer District	580,290	0.3160313	162,106	2,810,437	(2,045,676)	217,477	—
South Valley Water Reclamation	531,310	0.2893563	148,423	2,573,218	(1,873,008)	199,120	—
South Weber City	80,941	0.0440812	22,611	392,010	(285,338)	30,334	—
Southeastern Utah AoG	151,853	0.0827004	42,421	735,447	(535,321)	56,910	—
Southeastern Utah Health	191,088	0.1040680	53,381	925,467	(673,634)	71,614	—
Spanish Fork City	1,677,653	0.9136654	468,658	8,125,140	(5,914,171)	628,738	—
Spring City	33,276	0.0181223	9,296	161,160	(117,306)	12,471	—
Springville City	1,311,393	0.7141967	366,342	6,351,284	(4,623,007)	491,474	—
St George Housing Auth	26,538	0.0144530	7,414	128,529	(93,555)	9,946	—
Stansbury Park Improv Dist	73,854	0.0402215	20,631	357,686	(260,354)	27,678	—
Stansbury Service Agency	25,123	0.0136824	7,018	121,676	(88,566)	9,416	—
Statewide Assoc Public Attys	12,929	0.0070413	3,612	62,618	(45,578)	4,845	—
Summit County	2,167,982	1.1807030	605,633	10,499,880	(7,642,710)	812,499	—
Summit County Service Area 3	537	0.0002925	150	2,601	(1,893)	201	—
Sunset City	85,220	0.0464115	23,806	412,733	(300,422)	31,938	—
Sw Behavioral Health Center	1,116,457	0.6080327	311,886	5,407,177	(3,935,806)	418,417	—
Sw Mosquito Abatement/Control	27,268	0.0148506	7,618	132,065	(96,128)	10,219	—
Sw UT Public Health Dept	380,275	0.2071013	106,231	1,841,732	(1,340,570)	142,517	—
Syracuse City Corp	393,735	0.2144315	109,991	1,906,919	(1,388,019)	147,561	—
Taylor West Weber Wtr Imp Dist	19,775	0.0107697	5,524	95,774	(69,712)	7,411	—
Taylorville-Bennion Imp	372,759	0.2030078	104,131	1,805,329	(1,314,073)	139,700	—
Timberlakes Water SSD	38,087	0.0207426	10,640	184,462	(134,267)	14,274	—
Timpanogos SSD	374,356	0.2038778	104,578	1,813,066	(1,319,704)	140,298	—

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
									Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
—	—	71,107	—	387,032	6,933	25,650	419,615	51,819	(17,101)	—	34,718
—	6,014	24,730	—	101,868	1,825	—	103,693	13,639	(203)	—	13,436
—	—	119,152	—	648,535	11,618	38,385	698,538	86,831	(24,295)	—	62,536
—	—	82,597	—	449,571	8,053	35,006	492,630	60,192	(32,138)	—	28,054
—	310	3,174	—	15,590	279	70	15,939	2,087	(34)	—	2,053
—	—	223,623	—	1,217,160	21,804	88,239	1,327,203	162,963	(36,674)	—	126,289
—	15,293	49,862	—	188,156	3,371	—	191,527	25,192	7,999	—	33,191
—	42,947	116,414	—	399,875	7,163	—	407,038	53,539	31,511	—	85,050
—	11,728	73,147	—	334,299	5,988	4,733	345,020	44,759	(37,286)	—	7,473
—	2,765	117,669	—	625,411	11,203	8,669	645,283	83,735	7,157	—	90,892
—	8,252	31,222	—	125,025	2,240	1,197	128,462	16,739	(3,817)	—	12,922
—	—	6,836,516	—	37,210,600	666,573	647,450	38,524,623	4,982,058	(832,772)	—	4,149,286
—	172,479	544,019	—	2,022,260	36,226	—	2,058,486	270,757	80,594	—	351,351
—	5,854	17,021	—	60,780	1,089	8,074	69,943	8,138	(2,900)	—	5,238
—	338,567	9,561,749	—	50,201,038	899,280	643,671	51,743,989	6,721,327	(447,796)	—	6,273,531
—	—	254,485	—	1,385,139	24,813	109,913	1,519,865	185,454	(85,016)	—	100,438
—	—	47,244	—	257,145	4,606	15,224	276,975	34,429	(17,624)	—	16,805
—	—	980,342	—	5,335,921	95,585	208,378	5,639,884	714,417	(141,123)	—	573,294
—	23,775	109,512	—	466,659	8,360	1,885	476,904	62,480	7,038	—	69,518
—	31,209	169,609	—	753,297	13,494	13,730	780,521	100,858	(4,930)	—	95,928
—	40,088	134,710	—	515,020	9,226	—	524,246	68,955	21,340	—	90,295
—	36,584	209,775	—	942,663	16,886	—	959,549	126,211	(17,853)	—	108,358
—	11,785	75,279	—	345,595	6,191	14,954	366,740	46,271	(9,328)	—	36,943
—	3,759	37,092	—	181,429	3,250	2,806	187,485	24,291	(30)	—	24,261
—	17,278	107,693	—	492,124	8,816	1,663	502,603	65,890	2,658	—	68,548
—	16,017	84,337	—	371,859	6,661	—	378,520	49,787	52,763	—	102,550
—	17,813	233,554	—	1,174,259	21,035	752	1,196,046	157,219	30,510	—	187,729
—	5,459	14,229	—	47,735	855	4,462	53,052	6,391	2,932	—	9,323
—	27,780	70,033	—	229,982	4,120	—	234,102	30,792	15,884	—	46,676
—	4,904	21,785	—	91,883	1,646	—	93,529	12,302	4,521	—	16,823
—	970	7,524	—	35,671	639	—	36,310	4,776	1,440	—	6,216
—	1,054	7,889	—	37,200	666	2,123	39,989	4,981	(58)	—	4,923
—	30,063	47,995	—	97,603	1,748	—	99,351	13,068	9,256	—	22,324
—	34,068	171,205	—	746,424	13,371	—	759,795	99,937	19,438	—	119,375
—	4,522	26,850	—	121,527	2,177	13,240	136,944	16,271	(7,559)	—	8,712
—	31,086	170,501	—	758,825	13,593	2,752	775,170	101,598	16,317	—	117,915
—	10,376	96,238	—	467,342	8,372	2,341	478,055	62,572	(6,372)	—	56,200
—	21,781	239,258	—	1,183,707	21,204	8,947	1,213,858	158,484	27,184	—	185,668
—	42,128	241,248	—	1,083,795	19,415	16,815	1,120,025	145,107	8,365	—	153,472
—	4,836	35,170	—	165,108	2,958	4,061	172,127	22,106	(10,252)	—	11,854
—	28,762	85,672	—	309,757	5,549	684	315,990	41,473	14,485	—	55,958
—	48,378	119,992	—	389,791	6,983	1,062	397,836	52,188	3,250	—	55,438
—	137,136	765,874	—	3,422,168	61,303	—	3,483,471	458,188	138,199	—	596,387
—	5,401	17,872	—	67,878	1,216	1,703	70,797	9,088	7,629	—	16,717
—	3,401	494,875	—	2,675,051	47,920	144,214	2,867,185	358,158	(131,468)	—	226,690
—	322	10,268	—	54,134	970	4,463	59,567	7,248	(1,112)	—	6,136
—	58,426	86,104	—	150,651	2,699	—	153,350	20,170	53,071	—	73,241
—	20,581	29,997	—	51,248	918	4,634	56,800	6,861	17,660	—	24,521
—	15,824	20,669	—	26,373	472	—	26,845	3,531	10,081	—	13,612
—	158,193	970,692	—	4,422,368	79,220	89,150	4,590,738	592,103	34,422	—	626,525
—	1,004	1,205	—	1,096	20	—	1,116	147	451	—	598
—	1,051	32,989	—	173,836	3,114	3,730	180,680	23,275	(6,007)	—	17,268
—	13,105	431,522	—	2,277,409	40,796	82,110	2,400,315	304,918	(20,293)	—	284,625
—	2,777	12,996	—	55,623	996	—	56,619	7,447	3,351	—	10,798
—	9,332	151,849	—	775,706	13,896	10,963	800,565	103,858	(16,040)	—	87,818
—	68,177	215,738	—	803,161	14,387	7,218	824,766	107,534	28,324	—	135,858
—	348	7,759	—	40,338	723	15,430	56,491	5,401	(5,356)	—	45
—	32,163	171,863	—	760,373	13,621	36,049	810,043	101,805	(10,894)	—	90,911
—	6,084	20,358	—	77,692	1,392	15,432	94,516	10,402	(1,193)	—	9,209
—	35,407	175,705	—	763,632	13,679	21,749	799,060	102,241	(12,508)	—	89,733

**Noncontributory Retirement System  
Local Government Division**

**Schedule of Employer Allocations and Pension Amounts** (Continued)

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments
Tooele City	\$ 739,443	0.4027072%	\$ 206,566	3,581,237	(2,606,730)	277,122	—
Tooele County	1,536,050	0.8365469	429,101	7,439,333	(5,414,982)	575,669	—
Tooele County Housing	40,599	0.0221105	11,341	196,627	(143,122)	15,215	—
Tooele Valley Mosquito Abtmt	5,156	0.0028079	1,440	24,970	(18,176)	1,932	—
Toquerville City	18,675	0.0101708	5,217	90,448	(65,836)	6,999	—
Torrey Town	3,261	0.0017761	911	15,795	(11,497)	1,222	—
Town of Alta	81,872	0.0445883	22,871	396,520	(288,621)	30,683	—
Town of Apple Valley	3,423	0.0018641	956	16,577	(12,066)	1,283	—
Town of Brian Head	96,016	0.0522912	26,822	465,021	(338,482)	35,984	—
Town of Daniel	12,589	0.0068562	3,517	60,972	(44,380)	4,718	—
Town of Garden City	44,524	0.0242484	12,438	215,639	(156,960)	16,687	—
Town of Goshen	6,338	0.0034520	1,771	30,698	(22,345)	2,375	—
Town of Levan	26,524	0.0144452	7,410	128,460	(93,504)	9,940	—
Town of Manila	5,487	0.0029881	1,533	26,573	(19,342)	2,056	—
Town of Mantua	20,746	0.0112983	5,795	100,475	(73,134)	7,775	—
Town of Randolph	9,655	0.0052582	2,697	46,761	(34,036)	3,618	—
Town of Springdale	148,232	0.0807285	41,409	717,911	(522,557)	55,553	—
Trans-Jordan Cities	272,975	0.1486644	76,256	1,322,058	(962,307)	102,303	—
Tremonton City	239,960	0.1306842	67,034	1,162,162	(845,921)	89,930	—
Tridell-Lapoint Water	8,177	0.0044531	2,284	39,601	(28,825)	3,064	—
Uintah Animal Control/Shelter	40,626	0.0221255	11,349	196,760	(143,219)	15,226	—
Uintah Basin Assn of Govt	204,161	0.1111882	57,033	988,786	(719,723)	76,514	—
Uintah Basin Asst Council	8,325	0.0045340	2,326	40,320	(29,349)	3,120	—
Uintah Co Care Center SSD	340,105	0.1852244	95,010	1,647,183	(1,198,961)	127,462	—
Uintah County	1,348,385	0.7343429	376,676	6,530,442	(4,753,414)	505,337	—
Uintah Fire Suppression SSD	6,922	0.0037700	1,934	33,526	(24,403)	2,594	—
Uintah Highlands Improv Dist	22,347	0.0121701	6,243	108,228	(78,777)	8,375	—
Uintah Mosquito Abate District	31,794	0.0173154	8,882	153,984	(112,083)	11,916	—
Uintah Recreation District	171,805	0.0935665	47,994	832,078	(605,658)	64,388	—
Uintah Transportation SSD	12,010	0.0065407	3,355	58,166	(42,338)	4,501	—
Uintah Water Conserv Dist	82,197	0.0447655	22,962	398,095	(289,768)	30,805	—
Unified Fire Authority	582,723	0.3173565	162,786	2,822,221	(2,054,254)	218,388	—
Unified Police Department	733,904	0.3996906	205,018	3,554,411	(2,587,204)	275,047	—
Upper Country Water Dist	24,387	0.0132816	6,813	118,112	(85,972)	9,140	—
UT Municipal Power Agency	409,540	0.2230393	114,406	1,983,467	(1,443,737)	153,484	—
UT Public Employees Assn	31,011	0.0168889	8,663	150,191	(109,322)	11,622	—
Utah Association of Counties	94,455	0.0514411	26,386	457,461	(332,979)	35,399	—
Utah Co Housing Authority	117,771	0.0641393	32,900	570,385	(415,175)	44,137	—
Utah Counties Indemnity Pool	83,001	0.0452032	23,187	401,988	(292,601)	31,107	—
Utah County	6,077,646	3.3099415	1,697,810	29,434,997	(21,425,306)	2,277,732	—
Utah Lake Commission	2,858	0.0015565	798	13,842	(10,075)	1,071	—
Utah Lake Distributing Co	4,867	0.0026505	1,360	23,571	(17,157)	1,824	—
Utah Local Governments Trust	256,939	0.1399316	71,777	1,244,399	(905,780)	96,294	—
Utah Zoological Society	634,953	0.3458014	177,376	3,075,179	(2,238,378)	237,963	—
Utopia	592,157	0.3224939	165,421	2,867,908	(2,087,508)	221,924	—
Valley Emergency Comm Ctr	1,051,226	0.5725075	293,664	5,091,255	(3,705,851)	393,970	—
Vernal City	322,491	0.1756317	90,089	1,561,876	(1,136,867)	120,861	—
Vineyard Town	189,114	0.1029930	52,830	915,907	(666,675)	70,875	—
Wasatch Behavioral Health	2,819,218	1.5353720	787,558	13,653,918	(9,938,488)	1,056,564	—
Wasatch County	1,404,046	0.7646563	392,225	6,800,016	(4,949,633)	526,197	—
Wasatch County Fire District	13,341	0.0072658	3,727	64,614	(47,032)	5,000	—
Wasatch Front Regional Council	351,783	0.1915841	98,272	1,703,739	(1,240,127)	131,838	—
Wasatch Front Waste/Recycling	566,003	0.3082501	158,115	2,741,239	(1,995,308)	212,122	—
Wasatch Integrated Waste Mgmt	314,840	0.1714648	87,952	1,524,820	(1,109,894)	117,993	—
Washington City	924,784	0.5036460	258,342	4,478,876	(3,260,109)	346,583	—
Washington Co Solid Waste	111,389	0.0606637	31,117	539,477	(392,677)	41,746	—
Washington Co Wat Con Dist	372,577	0.2029089	104,081	1,804,450	(1,313,433)	139,632	—
Washington County	1,897,901	1.0336143	530,185	9,191,834	(6,690,602)	711,280	—
Waste Management Serv Dist #5	23,405	0.0127465	6,538	113,353	(82,508)	8,771	—
Wayne County	123,104	0.0670433	34,389	596,210	(433,972)	46,136	—

Utah Retirement Systems

Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions	
								Proportionate Share of Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions		
—	61,326	338,448	—	1,508,355	27,020	—	1,535,375	201,951	17,992	—	219,943	
—	29,723	605,392	—	3,133,318	56,129	19,472	3,208,919	419,514	8,838	—	428,352	
—	43	15,258	—	82,816	1,484	13,141	97,441	11,088	(6,056)	—	5,032	
—	1,346	3,278	—	10,517	188	—	10,705	1,408	984	—	2,392	
—	2,469	9,468	—	38,095	682	3,264	42,041	5,100	11,480	—	16,580	
—	261	1,483	—	6,652	119	166	6,937	891	376	—	1,267	
—	6,341	37,024	—	167,007	2,992	8,429	178,428	22,360	(4,451)	—	17,909	
—	—	1,283	—	6,982	125	6,550	13,657	935	(5,173)	—	(4,238)	
—	5,911	41,895	—	195,859	3,509	2,615	201,983	26,223	10,103	—	36,326	
—	4,976	9,694	—	25,680	460	—	26,140	3,438	6,736	—	10,174	
—	6,693	23,380	—	90,823	1,627	250	92,700	12,160	6,018	—	18,178	
—	1,755	4,130	—	12,930	232	2,304	15,466	1,731	926	—	2,657	
—	795	10,735	—	54,105	969	23	55,097	7,244	412	—	7,656	
—	1,127	3,183	—	11,192	200	456	11,848	1,498	2,611	—	4,109	
—	6,561	14,336	—	42,318	758	—	43,076	5,666	4,705	—	10,371	
—	426	4,044	—	19,695	353	540	20,588	2,637	(395)	—	2,242	
—	22,920	78,473	—	302,372	5,417	2,953	310,742	40,484	18,853	—	59,337	
—	381	102,684	—	556,828	9,975	34,397	601,200	74,553	(22,329)	—	52,224	
—	6,001	95,931	—	489,483	8,768	1,650	499,901	65,536	1,255	—	66,791	
—	1,210	4,274	—	16,679	299	440	17,418	2,233	45	—	2,278	
—	1,443	16,669	—	82,872	1,485	15,849	100,206	11,096	(11,585)	—	(489)	
—	37,773	114,287	—	416,460	7,460	392	424,312	55,759	11,052	—	66,811	
—	1,353	4,473	—	16,982	304	—	17,286	2,274	(2,231)	—	43	
—	—	127,462	—	693,765	12,428	117,314	823,507	92,887	(99,894)	—	(7,007)	
—	24,067	529,404	—	2,750,509	49,271	214,053	3,013,833	368,261	9,711	—	377,972	
—	1,431	4,025	—	14,121	253	—	14,374	1,891	219	—	2,110	
—	13,952	22,327	—	45,584	817	—	46,401	6,103	8,526	—	14,629	
—	—	11,916	—	64,855	1,162	2,950	68,967	8,683	(1,849)	—	6,834	
—	—	64,388	—	350,457	6,278	21,496	378,231	46,922	(30,453)	—	16,469	
—	—	4,501	—	24,498	439	25,661	50,598	3,280	(13,434)	—	(10,154)	
—	812	31,617	—	167,671	3,004	21,172	191,847	22,449	(14,332)	—	8,117	
—	111,413	329,801	—	1,188,671	21,293	19,481	1,229,445	159,149	66,850	—	225,999	
—	—	275,047	—	1,497,056	26,818	484,217	2,008,091	200,438	(302,615)	—	(102,177)	
—	5,620	14,760	—	49,747	891	107	50,745	6,660	2,520	—	9,180	
—	123,011	276,495	—	835,402	14,965	39,137	889,504	111,850	86,655	—	198,505	
—	2,662	14,284	—	63,258	1,133	6,671	71,062	8,469	(6,964)	—	1,505	
—	4,125	39,524	—	192,675	3,451	16,601	212,727	25,797	(30,064)	—	(4,267)	
—	1,509	45,646	—	240,236	4,303	55,428	299,967	32,165	(43,539)	—	(11,374)	
—	12,110	43,217	—	169,310	3,033	—	172,343	22,669	6,453	—	29,122	
—	442,773	2,720,505	—	12,397,511	222,083	291,584	12,911,178	1,659,880	36,864	—	1,696,744	
—	300	1,371	—	5,830	104	—	5,934	781	314	—	1,095	
—	6,122	7,946	—	9,928	178	—	10,106	1,329	3,810	—	5,139	
—	8,285	104,579	—	524,119	9,389	3,976	537,484	70,173	(1,892)	—	68,281	
—	—	237,963	—	1,295,212	23,202	322,015	1,640,429	173,414	(170,414)	—	3,000	
—	188,386	410,310	—	1,207,913	21,638	—	1,229,551	161,725	134,536	—	296,261	
—	367,088	761,058	—	2,144,348	38,413	117,007	2,299,768	287,103	184,712	—	471,815	
—	—	120,861	—	657,835	11,784	100,940	770,559	88,076	(85,405)	—	2,671	
—	65,993	136,868	—	385,764	6,910	—	392,674	51,649	81,157	—	132,806	
—	470,855	1,527,419	—	5,750,794	103,017	24,238	5,878,049	769,963	250,325	—	1,020,288	
—	16,539	542,736	—	2,864,049	51,305	79,738	2,995,092	383,462	(17,545)	—	365,917	
—	18,434	23,434	—	27,214	488	9,595	37,297	3,644	759	—	4,403	
—	30,364	162,202	—	717,585	12,854	47,926	778,365	96,076	6,466	—	102,542	
—	79,443	291,565	—	1,154,562	20,682	21,480	1,196,724	154,582	11,105	—	165,687	
—	59,021	177,014	—	642,228	11,505	99,721	753,454	85,987	(207,824)	—	(121,837)	
—	27,363	373,946	—	1,886,425	33,793	—	1,920,218	252,570	63,393	—	315,963	
—	4,932	46,678	—	227,218	4,070	4,228	235,516	30,422	(588)	—	29,834	
—	40,187	179,819	—	760,003	13,614	19,860	793,477	101,755	73,407	—	175,162	
—	45,006	756,286	—	3,871,441	69,351	48,297	3,989,089	518,340	(79,354)	—	438,986	
—	327	9,098	—	47,742	855	6,228	54,825	6,392	(3,204)	—	3,188	
—	21,991	68,127	—	251,113	4,498	1,492	257,103	33,621	4,330	—	37,951	

**Noncontributory Retirement System  
Local Government Division**
**Schedule of Employer Allocations and Pension Amounts (Concluded)**

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
Weber Area Dispatch 911	\$ 467,337	0.2545159%	\$ 130,552	2,263,386	(1,647,486)	175,145	—
Weber Basin Water Conserv	1,000,227	0.5447330	279,417	4,844,259	(3,526,066)	374,857	—
Weber Co Mosquito Abate	81,149	0.0441946	22,669	393,018	(286,072)	30,412	—
Weber County Corp	3,683,206	2.0059076	1,028,916	17,838,347	(12,984,273)	1,380,363	—
Weber Fire District	20,529	0.0111802	5,735	99,424	(72,370)	7,694	—
Weber Human Services	1,828,472	0.9958025	510,790	8,855,578	(6,445,846)	685,260	—
Wellington City	14,966	0.0081504	4,181	72,481	(52,758)	5,609	—
Wellsville City Corp	56,311	0.0306676	15,731	272,724	(198,512)	21,104	—
West Bountiful City	98,312	0.0535417	27,464	476,141	(346,576)	36,845	—
West Kane County SSD #1	38,939	0.0212068	10,878	188,590	(137,272)	14,593	—
West Point City	126,079	0.0686638	35,221	610,621	(444,462)	47,251	—
West Valley City	3,037,863	1.6544478	848,637	14,712,848	(10,709,268)	1,138,506	—
White City Water Imp Dist	77,427	0.0421676	21,630	374,992	(272,952)	29,018	—
Willard City Corp	53,410	0.0290874	14,920	258,672	(188,283)	20,016	—
Woods Cross City	197,129	0.1073582	55,069	954,726	(694,931)	73,878	—
<b>Grand Total</b>	<b>\$ 183,617,928</b>	<b>100.0000000%</b>	<b>\$ 51,294,272</b>	<b>889,290,556</b>	<b>(647,301,652)</b>	<b>68,814,881</b>	<b>—</b>
<b>Units without a proportionate share for 2020 but had a proportionate share in a prior year</b>							
Canyonlands Care Center	\$ —	0.0000000%	\$ —	—	—	—	—
Grand Co Cemetery Mtce Dist	—	0.0000000	—	—	—	—	—
Seven County Infrastructure	—	0.0000000	—	—	—	—	—
Six-Co Economic Develop	—	0.0000000	—	—	—	—	—
Summit Mosquito Abatement Dist	—	0.0000000	—	—	—	—	—
Sunnyside City	—	0.0000000	—	—	—	—	—
Valley Mental Health	—	0.0000000	—	—	—	—	—
<b>Grand Total</b>	<b>\$ 183,617,928</b>	<b>100.0000000%</b>	<b>\$ 51,294,272</b>	<b>889,290,556</b>	<b>(647,301,652)</b>	<b>68,814,881</b>	<b>—</b>

Columns may not add to total due to rounding.

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
	Proportionate Share of Contributions	Proportionate Share of Contributions							Proportionate Share of Contributions	Proportionate Share of Contributions	
—	—	175,145	—	953,299	17,077	73,135	1,043,511	127,635	(63,370)	—	64,265
—	49,249	424,106	—	2,040,318	36,549	24,755	2,101,622	273,174	13,175	—	286,349
—	1,730	32,142	—	165,533	2,965	12,076	180,574	22,163	(18,695)	—	3,468
—	—	1,380,363	—	7,513,203	134,588	275,724	7,923,515	1,005,929	(131,810)	—	874,119
—	6,524	14,218	—	41,876	750	3,356	45,982	5,607	8,564	—	14,171
—	4,188	689,448	—	3,729,816	66,814	67,040	3,863,670	499,378	(60,285)	—	439,093
—	2,720	8,329	—	30,528	547	7,122	38,197	4,087	(2,090)	—	1,997
—	4,862	25,966	—	114,867	2,058	13,031	129,956	15,379	(4,493)	—	10,886
—	593	37,438	—	200,542	3,592	34,021	238,155	26,850	(2,278)	—	24,572
—	4,569	19,162	—	79,431	1,423	—	80,854	10,635	3,819	—	14,454
—	3,383	50,634	—	257,183	4,607	13,166	274,956	34,434	(12,277)	—	22,157
—	15,909	1,154,415	—	6,196,797	111,006	126,601	6,434,404	829,678	(84,374)	—	745,304
—	3,442	32,460	—	157,940	2,829	10,661	171,430	21,146	(3,943)	—	17,203
—	14,228	34,244	—	108,948	1,952	275	111,175	14,587	8,214	—	22,801
—	23,026	96,904	—	402,114	7,203	13,212	422,529	53,838	25,380	—	79,218
—	9,149,142	77,964,023	—	374,553,776	6,709,576	10,693,651	391,957,003	50,148,313	(1,423,821)	—	48,724,492
—	—	—	—	—	—	—	—	—	—	—	—
—	1,330	1,330	—	—	—	21,103	21,103	—	(11,240)	—	(11,240)
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	1,251	1,251	—	(20,817)	—	(20,817)
—	—	—	—	—	—	—	—	—	(1,584)	—	(1,584)
—	—	—	—	—	—	—	—	—	(304,296)	—	(304,296)
—	9,150,472	77,965,353	—	374,553,776	6,709,576	10,716,005	391,979,357	50,148,313	(1,761,759)	—	48,386,554

**Noncontributory Retirement System  
State and School Division**

# Schedule of Employer Allocations and Pension Amounts

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
Active Re Entry Inc	\$ 85,052	0.0126318%	\$ 168,397	539,844	(142,183)	18,468	—
Alpine School District	57,172,626	8.4912246	113,198,369	362,888,364	(95,576,572)	12,414,618	—
Alpine Uniserv	27,381	0.0040665	54,211	173,789	(45,772)	5,945	—
American Leadership Academy	980,438	0.1456137	1,941,208	6,223,074	(1,639,017)	212,895	—
Ames Charter School	395,027	0.0586691	782,131	2,507,334	(660,375)	85,777	—
Beaver School District	1,453,942	0.2159381	2,878,718	9,228,519	(2,430,583)	315,713	—
Box Elder School District	10,384,932	1.5423604	20,561,543	65,915,656	(17,360,690)	2,255,012	—
Cache County School District	14,349,234	2.1311347	28,410,622	91,078,027	(23,987,889)	3,115,831	—
Canyons School District	28,669,078	4.2579044	56,763,053	181,969,508	(47,926,645)	6,225,281	—
Carbon School District	2,975,351	0.4418964	5,891,017	18,885,269	(4,973,952)	646,076	—
Color Country Uniserv	21,158	0.0031424	41,892	134,296	(35,371)	4,594	—
Daggett School District	331,202	0.0491898	655,760	2,102,218	(553,677)	71,918	—
Davis School District	55,858,154	8.2960004	110,595,792	354,545,093	(93,379,144)	12,129,190	—
Davis Technical College	989,617	0.1469770	1,959,382	6,281,337	(1,654,362)	214,888	—
Davis Uniserv	14,160	0.0021030	28,036	89,876	(23,671)	3,075	—
Duchesne School District	4,048,795	0.6013232	8,016,371	25,698,672	(6,768,448)	879,166	—
East Hollywood High School	227,051	0.0337213	449,546	1,441,143	(379,564)	49,302	—
Educators Mutual Insurance	1,420,489	0.2109698	2,812,484	9,016,189	(2,374,660)	308,449	—
Emery School District	2,475,341	0.3676353	4,901,026	15,711,582	(4,138,075)	537,502	—
Fast Forward Charter HS	205,794	0.0305643	407,459	1,306,223	(344,029)	44,687	—
Garfield School District	980,655	0.1456459	1,941,637	6,224,450	(1,639,379)	212,942	—
Grand School District	1,734,975	0.2576768	3,435,146	11,012,300	(2,900,390)	376,737	—
Granite School District	59,137,661	8.7830697	117,089,020	375,360,910	(98,861,559)	12,841,311	—
Granite Uniserv	57,013	0.0084676	112,883	361,879	(95,311)	12,380	—
Heber Valley Historic Railroad	75,043	0.0111453	148,580	476,315	(125,451)	16,295	—
High Desert Uniserv	9,971	0.0014809	19,742	63,289	(16,669)	2,165	—
High School Activities Assn	129,383	0.0192158	256,170	821,223	(216,292)	28,095	—
Intech Collegiate High School	120,320	0.0178698	238,226	763,699	(201,141)	26,127	—
Iron School District	7,452,347	1.1068156	14,755,200	47,301,835	(12,458,231)	1,618,223	—
Itineris High School	285,563	0.0424116	565,398	1,812,539	(477,382)	62,008	—
Jordan School District	43,414,201	6.4478363	85,957,513	275,560,343	(72,576,351)	9,427,077	—
Jordan Uniserv	42,911	0.0063731	84,961	272,366	(71,735)	9,318	—
Juab School District	2,036,161	0.3024087	4,031,476	12,924,001	(3,403,889)	442,137	—
Kane School District	1,348,703	0.2003081	2,670,351	8,560,541	(2,254,653)	292,861	—
Logan School District	4,315,452	0.6409268	8,544,335	27,391,206	(7,214,223)	937,069	—
Millard School District	3,217,008	0.4777869	6,369,481	20,419,117	(5,377,933)	698,550	—
Monticello Academy	326,000	0.0484171	645,459	2,069,195	(544,979)	70,788	—
Morgan School District	2,111,812	0.3136443	4,181,261	13,404,176	(3,530,356)	458,565	—
Murray School District	5,929,639	0.8806644	11,740,329	37,636,840	(9,912,691)	1,287,578	—
Nebo School District	25,809,536	3.8332080	51,101,333	163,819,313	(43,146,295)	5,604,352	—
Noah Webster Academy Inc	226,510	0.0336411	448,477	1,437,715	(378,662)	49,185	—
North Sanpete School Dist	2,196,334	0.3261975	4,348,610	13,940,660	(3,671,654)	476,918	—
North Summit School District	1,271,851	0.1888941	2,518,188	8,072,743	(2,126,177)	276,173	—
Nuames Charter School	792,702	0.1177313	1,569,502	5,031,467	(1,325,174)	172,129	—
Ogden School District	9,565,600	1.4206739	18,939,314	60,715,156	(15,990,996)	2,077,100	—
Ogden-Weber Tech College	625,153	0.0928472	1,237,766	3,967,999	(1,045,081)	135,748	—
Park City School District	6,957,643	1.0333426	13,775,716	44,161,829	(11,631,225)	1,510,801	—
Piute School District	388,375	0.0576810	768,958	2,465,105	(649,253)	84,333	—
Provo School District	11,289,362	1.6766854	22,352,259	71,656,286	(18,872,642)	2,451,403	—
Rich School District	711,361	0.1056507	1,408,453	4,515,180	(1,189,196)	154,467	—
Salt Lake Arts Academy	360,635	0.0535612	714,036	2,289,038	(602,881)	78,309	—
Salt Lake School District	26,071,226	3.8720739	51,619,462	165,480,320	(43,583,767)	5,661,176	—
San Juan School District	3,633,511	0.5396456	7,194,133	23,062,764	(6,074,209)	788,990	—
Sevier School District	4,085,349	0.6067522	8,088,746	25,930,690	(6,829,556)	887,104	—
Soldier Hollow Charter School	178,858	0.0265639	354,129	1,135,258	(299,001)	38,838	—

Utah Retirement Systems

Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions		Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
									Proportionate Share of Contributions	Proportionate Share of Contributions		
15,884	37,263	71,615	—	169,504	—	13,817	183,321	40,390	10,552	—	—	50,942
10,677,643	6,278,328	29,370,589	—	113,942,204	—	—	113,942,204	27,150,245	4,649,784	—	—	31,800,029
5,114	9,738	20,797	—	54,568	—	—	54,568	13,002	5,728	—	—	18,730
183,108	117,603	513,606	—	1,953,964	—	54,697	2,008,661	465,592	16,899	—	—	482,491
73,776	5,819	165,372	—	787,270	—	35,576	822,846	187,591	4,861	—	—	192,452
271,540	115,069	702,322	—	2,897,634	—	—	2,897,634	690,451	34,656	—	—	725,107
1,939,505	1,353,529	5,548,046	—	20,696,655	—	—	20,696,655	4,931,616	1,203,781	—	—	6,135,397
2,679,884	1,100,827	6,896,542	—	28,597,310	—	—	28,597,310	6,814,191	1,350,279	—	—	8,164,470
5,354,279	2,155,831	13,735,391	—	57,136,047	—	606,116	57,742,163	13,614,426	740,702	—	—	14,355,128
555,681	70,740	1,272,497	—	5,929,728	—	111,384	6,041,112	1,412,941	(80,097)	—	—	1,332,844
3,952	3,475	12,021	—	42,167	—	—	42,167	10,048	10,831	—	—	20,879
61,856	12,537	146,311	—	660,069	—	47,266	707,335	157,282	(20,423)	—	—	136,859
10,432,150	4,111,725	26,673,065	—	111,322,526	—	2,672,066	113,994,592	26,526,026	1,058,687	—	—	27,584,713
184,822	214,617	614,327	—	1,972,258	—	27,712	1,999,970	469,951	109,472	—	—	579,423
2,645	230	5,950	—	28,220	—	—	28,220	6,724	(1,244)	—	—	5,480
756,159	312,694	1,948,019	—	8,069,047	—	—	8,069,047	1,922,699	105,268	—	—	2,027,967
42,404	14,388	106,094	—	452,500	—	30,129	482,629	107,822	30,739	—	—	138,561
265,293	1,949	575,691	—	2,830,966	—	216,413	3,047,379	674,565	(197,146)	—	—	477,419
462,298	2,440	1,002,240	—	4,933,231	—	249,424	5,182,655	1,175,495	(257,160)	—	—	918,335
38,434	3,477	86,598	—	410,137	—	15,682	425,819	97,728	12,374	—	—	110,102
183,148	—	396,090	—	1,954,396	—	182,147	2,136,543	465,695	(141,547)	—	—	324,148
324,026	124,327	825,090	—	3,457,718	—	163,556	3,621,274	823,908	55,175	—	—	879,083
11,044,636	1,346,397	25,232,344	—	117,858,420	—	736,317	118,594,737	28,083,404	2,016,717	—	—	30,100,121
10,648	502	23,530	—	113,625	—	17,601	131,226	27,075	(4,150)	—	—	22,925
14,015	39,313	69,623	—	149,557	—	—	149,557	35,637	20,725	—	—	56,362
1,862	778	4,805	—	19,872	—	171	20,043	4,735	4,960	—	—	9,695
24,164	4,795	57,054	—	257,853	—	5,503	263,356	61,442	(6,666)	—	—	54,776
22,471	7,680	56,278	—	239,792	—	16,194	255,986	57,138	6,100	—	—	63,238
1,391,811	653,750	3,663,784	—	14,852,158	—	624,571	15,476,729	3,538,985	259,085	—	—	3,798,070
53,332	67,097	182,437	—	569,114	—	5,309	574,423	135,609	26,454	—	—	162,063
8,108,099	8,635,256	26,170,432	—	86,522,347	—	—	86,522,347	20,616,618	6,108,212	—	—	26,724,830
8,014	4,657	21,989	—	85,519	—	3,523	89,042	20,378	(7,886)	—	—	12,492
380,276	94,101	916,514	—	4,057,968	—	—	4,057,968	966,936	168,694	—	—	1,135,630
251,886	32,297	577,044	—	2,687,898	—	36,528	2,724,426	640,475	(3,524)	—	—	636,951
805,960	67,104	1,810,133	—	8,600,481	—	685,239	9,285,720	2,049,330	(391,160)	—	—	1,658,170
600,813	—	1,299,363	—	6,411,336	—	404,606	6,815,942	1,527,699	(268,436)	—	—	1,259,263
60,884	137,930	269,602	—	649,700	—	40,103	689,803	154,811	(17,107)	—	—	137,704
394,405	614,912	1,467,882	—	4,208,736	—	—	4,208,736	1,002,861	402,930	—	—	1,405,791
1,107,428	773,232	3,168,238	—	11,817,476	—	—	11,817,476	2,815,878	682,840	—	—	3,498,718
4,820,227	1,438,855	11,863,434	—	51,437,123	—	124,749	51,561,872	12,256,481	1,088,927	—	—	13,345,408
42,303	41,242	132,730	—	451,424	—	—	451,424	107,566	21,052	—	—	128,618
410,191	34,167	921,276	—	4,377,185	—	5,576	4,382,761	1,042,999	14,808	—	—	1,057,807
237,533	72,821	586,527	—	2,534,736	—	54,615	2,589,351	603,979	118,387	—	—	722,366
148,046	515,642	835,817	—	1,579,815	—	—	1,579,815	376,440	374,710	—	—	751,150
1,786,485	—	3,863,585	—	19,063,766	—	1,234,258	20,298,024	4,542,530	(1,345,766)	—	—	3,196,764
116,755	—	252,503	—	1,245,900	—	348,197	1,594,097	296,874	(272,951)	—	—	23,923
1,299,420	247,759	3,057,980	—	13,866,237	—	515,457	14,381,694	3,304,059	255,120	—	—	3,559,179
72,533	—	156,866	—	774,011	—	84,694	858,705	184,432	(70,876)	—	—	113,556
2,108,418	58,715	4,618,536	—	22,499,137	—	947,491	23,446,628	5,361,114	(434,526)	—	—	4,926,588
132,855	6,104	293,426	—	1,417,708	—	95,660	1,513,368	337,813	(12,620)	—	—	325,193
67,353	161,017	306,679	—	718,728	—	—	718,728	171,259	105,885	—	—	277,144
4,869,100	—	10,530,276	—	51,958,658	—	1,764,872	53,723,530	12,380,753	(1,405,721)	—	—	10,975,032
678,600	9,464	1,477,054	—	7,241,406	—	661,461	7,902,867	1,725,488	(367,566)	—	—	1,357,922
762,986	33,831	1,683,921	—	8,141,898	—	325,549	8,467,447	1,940,058	(159,064)	—	—	1,780,994
33,404	40,674	112,916	—	356,456	—	—	356,456	84,937	21,645	—	—	106,582



**Noncontributory Retirement System  
State and School Division**

**Schedule of Employer Allocations and Pension Amounts (Concluded)**

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
South Sanpete School Dist	\$ 2,961,073	0.4397758%	\$ 5,862,747	18,794,641	(4,950,083)	642,975	—
South Summit School District	1,663,069	0.2469974	3,292,776	10,555,896	(2,780,184)	361,123	—
Southern Utah University	2,852,526	0.4236545	5,647,831	18,105,667	(4,768,623)	619,405	—
Southwest Educ Development Ctr	82,687	0.0122807	163,717	524,839	(138,231)	17,955	—
Southwest Technical College	379,183	0.0563159	750,760	2,406,765	(633,887)	82,337	—
State of Utah	160,806,024	23.8827593	318,386,284	1,020,674,387	(268,822,506)	34,917,857	—
Success Academy	270,651	0.0401968	535,872	1,717,885	(452,452)	58,770	—
Summit Academy High School	283,599	0.0421199	561,510	1,800,073	(474,098)	61,582	—
Summit Academy Inc	1,182,288	0.1755923	2,340,859	7,504,265	(1,976,453)	256,725	—
Tintic School District	377,717	0.0560981	747,856	2,397,457	(631,436)	82,018	—
Tooele School District	12,065,963	1.7920254	23,889,882	76,585,557	(20,170,900)	2,620,036	—
Tooele Technical College	311,707	0.0462945	617,162	1,978,482	(521,087)	67,685	—
Tuacahn High School	256,047	0.0380279	506,958	1,625,193	(428,039)	55,599	—
Uintah Basin Technical College	702,737	0.1043698	1,391,377	4,460,439	(1,174,778)	152,594	—
Uintah School District	5,950,591	0.8837762	11,781,813	37,769,829	(9,947,717)	1,292,127	—
UT School Board Risk Mgmt	184,185	0.0273549	364,674	1,169,063	(307,905)	39,994	—
Utah Co Academy of Sciences	320,146	0.0475478	633,870	2,032,044	(535,194)	69,517	—
Utah Communications Authority	496,898	0.0737988	983,828	3,153,930	(830,674)	107,898	—
Utah Education Association	343,315	0.0509889	679,744	2,179,106	(573,927)	74,548	—
Utah Housing Corporation	1,197,486	0.1778494	2,370,949	7,600,727	(2,001,859)	260,025	—
Utah Retirement Systems	5,998,031	0.8908220	11,875,743	38,070,944	(10,027,024)	1,302,429	—
Utah Safety Council	82,664	0.0122771	163,669	524,685	(138,190)	17,950	—
Utah School Boards Association	162,121	0.0240781	320,990	1,029,023	(271,021)	35,203	—
Utah School Employees Assn	65,278	0.0096950	129,246	414,334	(109,126)	14,175	—
Utah State Fair Corp	106,084	0.0157555	210,040	673,341	(177,343)	23,035	—
Wasatch School District	6,958,542	1.0334761	13,777,496	44,167,534	(11,632,728)	1,510,997	—
Wasatch Uniserv	32,618	0.0048443	64,580	207,030	(54,527)	7,083	—
Washington School District	23,880,281	3.5466769	47,281,524	151,573,871	(39,921,123)	5,185,429	—
Wayne School District	552,217	0.0820147	1,093,356	3,505,052	(923,151)	119,910	—
Weber County School District	27,918,313	4.1464015	55,276,584	177,204,223	(46,671,577)	6,062,258	—
Woodland Peaks Uniserv	39,485	0.0058643	78,178	250,622	(66,008)	8,574	—
Workers' Compensation Fund	5,857,092	0.8698897	11,596,689	37,176,363	(9,791,412)	1,271,825	—
<b>Grand Total</b>	<b>\$ 673,314,260</b>	<b>100.0000000%</b>	<b>\$ 1,333,121,831</b>	<b>4,273,687,027</b>	<b>(1,125,592,326)</b>	<b>146,205,277</b>	<b>—</b>
<b>Units without a proportionate share for 2020 but had a proportionate share in a prior year</b>							
Bridgerland Technical College	\$ —	0.0000000%	\$ —	—	—	—	—
Liberty Academy Charter	—	0.0000000	—	—	—	—	—
Ogden Weber/NEA/UEA Uniserv	—	0.0000000	—	—	—	—	—
Provo City Corp	—	0.0000000	—	—	—	—	—
Uintah Fire Suppression SSD	—	0.0000000	—	—	—	—	—
USU Space Dynamics Lab	—	0.0000000	—	—	—	—	—
Utah Dairy Commission	—	0.0000000	—	—	—	—	—
White City Water Imp Dist	—	0.0000000	—	—	—	—	—
<b>Grand Total</b>	<b>\$ 673,314,260</b>	<b>100.0000000%</b>	<b>\$ 1,333,121,831</b>	<b>4,273,687,027</b>	<b>(1,125,592,326)</b>	<b>146,205,277</b>	<b>—</b>

Columns may not add to total due to rounding.

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
	Proportionate Share of Contributions					Proportionate Share of Contributions					
553,014	45,264	1,241,253	—	5,901,272	—	420,564	6,321,836	1,406,160	(158,725)	—	1,247,435
310,597	123,508	795,228	—	3,314,413	—	16,189	3,330,602	789,761	149,960	—	939,721
532,742	156,876	1,309,023	—	5,684,943	—	876	5,685,819	1,354,613	164,629	—	1,519,242
15,443	—	33,398	—	164,792	—	21,585	186,377	39,267	(11,552)	—	27,715
70,817	61,586	214,740	—	755,693	—	14,465	770,158	180,067	24,388	—	204,455
30,032,368	—	64,950,225	—	320,478,419	—	19,580,506	340,058,925	76,363,868	(18,493,930)	—	57,869,938
50,547	107,051	216,368	—	539,394	—	—	539,394	128,527	85,940	—	214,467
52,965	101,913	216,460	—	565,199	—	—	565,199	134,676	67,122	—	201,798
220,806	175,897	653,428	—	2,356,241	—	—	2,356,241	561,447	341,685	—	903,132
70,543	—	152,561	—	752,770	—	18,785	771,555	179,371	(16,607)	—	162,764
2,253,457	1,847,319	6,720,812	—	24,046,864	—	—	24,046,864	5,729,907	1,468,679	—	7,198,586
58,215	104,181	230,081	—	621,218	—	—	621,218	148,024	80,327	—	228,351
47,820	50,892	154,311	—	510,289	—	17,717	528,006	121,592	(16,648)	—	104,944
131,244	55,592	339,430	—	1,400,519	—	—	1,400,519	333,717	34,353	—	368,070
1,111,341	1,191,469	3,594,937	—	11,859,233	—	57,477	11,916,710	2,825,828	315,479	—	3,141,307
34,399	5,914	80,307	—	367,070	—	50,411	417,481	87,466	(6,773)	—	80,693
59,791	108,554	237,862	—	638,035	—	47,415	685,450	152,032	75,335	—	227,367
92,801	24,749	225,448	—	990,293	—	108,733	1,099,026	235,968	70,193	—	306,161
64,118	61,225	199,891	—	684,211	—	7,551	691,762	163,034	7,493	—	170,527
223,644	104,283	587,952	—	2,386,529	—	58,737	2,445,266	568,664	41,239	—	609,903
1,120,201	—	2,422,630	—	11,953,779	—	505,807	12,459,586	2,848,357	(40,365)	—	2,807,992
15,438	—	33,388	—	164,744	—	7,670	172,414	39,255	(11,884)	—	27,371
30,278	7,910	73,391	—	323,100	—	50,524	373,624	76,988	19,079	—	96,067
12,191	1,536	27,902	—	130,095	—	38,966	169,061	30,999	(22,133)	—	8,866
19,812	—	42,847	—	211,420	—	14,587	226,007	50,377	(11,243)	—	39,134
1,299,587	1,316,260	4,126,844	—	13,868,028	—	—	13,868,028	3,304,486	1,062,916	—	4,367,402
6,092	12,468	25,643	—	65,005	—	—	65,005	15,489	18,671	—	34,160
4,459,916	877,108	10,522,453	—	47,592,214	—	—	47,592,214	11,340,313	804,623	—	12,144,936
103,133	39,933	262,976	—	1,100,540	—	4,176	1,104,716	262,238	1,304	—	263,542
5,214,065	985,243	12,261,566	—	55,639,810	—	118,320	55,758,130	13,257,901	578,836	—	13,836,737
7,374	11,137	27,085	—	78,692	—	—	78,692	18,751	7,458	—	26,209
1,093,879	—	2,365,704	—	11,672,892	—	2,858,180	14,531,072	2,781,427	(1,236,780)	—	1,544,647
125,749,152	38,764,567	310,718,996	—	1,341,881,875	—	37,183,469	1,379,065,344	319,744,751	1,024,473	—	320,769,224
—	—	—	—	—	—	3,197,858	3,197,858	—	(1,476,332)	—	(1,476,332)
—	—	—	—	—	—	52,032	52,032	—	(85,948)	—	(85,948)
—	536	536	—	—	—	71,320	71,320	—	(28,462)	—	(28,462)
—	—	—	—	—	—	—	—	—	—	—	—
—	289	289	—	—	—	767	767	—	(44)	—	(44)
—	22,548	22,548	—	—	—	1,151,367	1,151,367	—	(687,025)	—	(687,025)
—	—	—	—	—	—	117,259	117,259	—	(120,280)	—	(120,280)
—	—	—	—	—	—	—	—	—	—	—	—
125,749,152	38,787,939	310,742,368	—	1,341,881,875	—	41,774,071	1,383,655,946	319,744,751	(1,373,618)	—	318,371,133

**Noncontributory Retirement System  
Higher Education Division**

# Schedule of Employer Allocations and Pension Amounts

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
Bridgerland Technical College	\$ 996,003	1.9639043%	\$ (1,936,972)	3,488,178	(6,442,116)	641,260	—
Dixie State University	1,228,502	2.4223427	(2,389,124)	4,302,431	(7,945,913)	790,950	—
Dixie Technical College	191,647	0.3778869	(372,705)	671,182	(1,239,567)	123,389	—
Mountainland Technical College	345,636	0.6815207	(672,175)	1,210,479	(2,235,565)	222,532	—
Salt Lake Community College	3,896,787	7.6836284	(7,578,259)	13,647,236	(25,204,298)	2,508,881	—
Snow College	1,046,678	2.0638234	(2,035,521)	3,665,649	(6,769,877)	673,886	—
University of Utah	17,638,509	34.7793557	(34,302,407)	61,773,171	(114,085,325)	11,356,258	—
University of Utah Hospital	7,857,104	15.4925228	(15,280,066)	27,516,963	(50,819,500)	5,058,664	—
USU Space Dynamics Lab	831,948	1.6404220	(1,617,926)	2,913,627	(5,381,010)	535,635	—
Utah State University	8,300,186	16.3661868	(16,141,749)	29,068,717	(53,685,345)	5,343,935	—
Utah Valley University	4,858,506	9.5799320	(9,448,557)	17,015,346	(31,424,666)	3,128,068	—
Weber State University	3,523,951	6.9484743	(6,853,186)	12,341,496	(22,792,801)	2,268,836	—
<b>Grand Total</b>	<b>\$ 50,715,457</b>	<b>100.0000000%</b>	<b>\$ (98,628,647)</b>	<b>177,614,475</b>	<b>(328,025,983)</b>	<b>32,652,294</b>	<b>—</b>

Columns may not add to total due to rounding.

Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions	
									Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions		
58,033	799,952	1,499,245	29,407	2,606,608	—	—	2,636,015	(587,697)	783,499	—	195,802	
71,580	119,538	982,068	36,272	3,215,074	—	—	3,251,346	(724,884)	129,116	—	(595,768)	
11,166	80,291	214,846	5,658	501,553	—	—	507,211	(113,082)	150,605	—	37,523	
20,139	7,297	249,968	10,205	904,554	—	11,848	926,607	(203,945)	3,330	—	(200,615)	
227,050	186,167	2,922,098	115,054	10,198,158	—	54,892	10,368,104	(2,299,320)	(49,069)	—	(2,348,389)	
60,986	121,830	856,702	30,904	2,739,226	—	—	2,770,130	(617,598)	153,405	—	(464,193)	
1,027,722	—	12,383,980	520,786	46,161,183	—	2,602,130	49,284,099	(10,407,699)	(6,133,213)	—	(16,540,912)	
457,801	—	5,516,465	231,984	20,562,577	—	454,909	21,249,470	(4,636,127)	(955,964)	—	(5,592,091)	
48,474	693,228	1,277,337	24,564	2,177,263	—	—	2,201,827	(490,895)	1,316,175	—	825,280	
483,618	—	5,827,553	245,066	21,722,154	—	379,868	22,347,088	(4,897,570)	(977,253)	—	(5,874,823)	
283,085	17,968	3,429,121	143,449	12,715,043	—	118,652	12,977,144	(2,866,788)	(371,796)	—	(3,238,584)	
205,326	91,141	2,565,303	104,046	9,222,419	—	119,197	9,445,662	(2,079,326)	(206,379)	—	(2,285,705)	
2,954,980	2,117,413	37,724,687	1,497,395	132,725,812	—	3,741,496	137,964,703	(29,924,931)	(6,157,546)	—	(36,082,477)	

**Contributory Retirement System  
Local Government Division**

# Schedule of Employer Allocations and Pension Amounts

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments
Box Elder County	\$ 9,263	0.3883391%	\$ (69,599)	103,516	(215,765)	—	—
Carbon County	6,776	0.2840702	(50,912)	75,722	(157,832)	—	—
Centerville City	29,614	1.2415378	(222,511)	330,945	(689,811)	—	—
City of Naples	7,243	0.3036476	(54,420)	80,940	(168,710)	—	—
City of Orem	112,037	4.6970700	(841,818)	1,252,053	(2,609,739)	—	—
City of St George	17,972	0.7534547	(135,036)	200,841	(418,627)	—	—
City of West Jordan	1,939	0.0812730	(14,566)	21,664	(45,156)	—	—
Clinton City	9,063	0.3799442	(68,094)	101,278	(211,101)	—	—
Corinne City	25,297	1.0605820	(190,080)	282,709	(589,270)	—	—
Davis & Weber County Canal Co	88,892	3.7267432	(667,914)	993,402	(2,070,616)	—	—
Davis Co Housing Authority	25,293	1.0604089	(190,048)	282,663	(589,174)	—	—
DDI Vantage	572,333	23.9947120	(4,300,378)	6,396,041	(13,331,705)	—	—
Duchesne County	106,288	4.4560574	(798,623)	1,187,809	(2,475,830)	—	—
Emery Co Care & Rehab Ctr	101,273	4.2458111	(760,942)	1,131,765	(2,359,015)	—	—
Emery Town	4,511	0.1891273	(33,896)	50,414	(105,081)	—	—
Five-County Assn of Govts	12,557	0.5264545	(94,352)	140,332	(292,503)	—	—
Garfield County	9,721	0.4075531	(73,042)	108,638	(226,441)	—	—
Garland City	29,731	1.2464442	(223,390)	332,253	(692,537)	—	—
Grand County	5,672	0.2377969	(42,618)	63,387	(132,122)	—	—
Honeyville City	7,958	0.3336420	(59,796)	88,936	(185,375)	—	—
Iron County	7,621	0.3195219	(57,265)	85,172	(177,530)	—	—
Jordan Valley Water Conserv	21,364	0.8956644	(160,523)	238,749	(497,640)	—	—
Juab County	6,971	0.2922484	(52,377)	77,902	(162,376)	—	—
Kearns Improvement Dist	37,510	1.5725743	(281,840)	419,186	(873,738)	—	—
Layton City	27,772	1.1643219	(208,672)	310,362	(646,909)	—	—
Logan City	14,557	0.6102979	(109,379)	162,681	(339,088)	—	—
Mountainland Assn of Govt	19,757	0.8282805	(148,446)	220,787	(460,201)	—	—
Murray City	46,049	1.9305677	(346,000)	514,613	(1,072,643)	—	—
North Davis Co Sewer Dist	13,460	0.5642833	(101,132)	150,416	(313,521)	—	—
Oakley City	19,590	0.8213135	(147,197)	218,930	(456,330)	—	—
Ogden City Corp	63,998	2.6830907	(480,869)	715,206	(1,490,752)	—	—
Park City	77,397	3.2448058	(581,540)	864,937	(1,802,847)	—	—
Provo City Corp	36,596	1.5342633	(274,974)	408,974	(852,452)	—	—
Provo Housing Authority	22,770	0.9546235	(171,089)	254,465	(530,398)	—	—
Salt Lake City Corp	248,816	10.4314551	(1,869,545)	2,780,613	(5,795,821)	—	—
Salt Lake County	189,909	7.9618296	(1,426,934)	2,122,309	(4,423,673)	—	—
Sandy City	77,620	3.2541910	(583,222)	867,439	(1,808,061)	—	—
South Davis Sewer Dist	51,376	2.1539158	(386,029)	574,149	(1,196,737)	—	—
Town of Manila	7,437	0.3118099	(55,883)	83,116	(173,245)	—	—
Town of Paragonah	7,169	0.3005402	(53,863)	80,112	(166,983)	—	—
Utah County	55,402	2.3226879	(416,277)	619,137	(1,290,509)	—	—
Utah League Cities/Towns	88,143	3.6953347	(662,285)	985,030	(2,053,165)	—	—
Vernal City	13,270	0.5563504	(99,710)	148,301	(309,114)	—	—
Weber County Corp	14,990	0.6284377	(112,630)	167,517	(349,166)	—	—
Weber River Water Users	8,608	0.3608782	(64,677)	96,196	(200,508)	—	—
West Valley City	14,466	0.6064828	(108,695)	161,664	(336,968)	—	—
Western Uintah Basin Mad	9,197	0.3855604	(69,101)	102,775	(214,221)	—	—
<b>Grand Total</b>	<b>\$ 2,385,245</b>	<b>100.0000000%</b>	<b>\$ (17,922,189)</b>	<b>26,656,046</b>	<b>(55,561,006)</b>	<b>—</b>	<b>—</b>
<b>Units without a proportionate share for 2020 but had a proportionate share in a prior year</b>							
Castle Valley SSD	\$ —	0.0000000%	\$ —	—	—	—	—
Kaysville City	—	0.0000000	—	—	—	—	—
Roy City	—	0.0000000	—	—	—	—	—
Tooele County	—	0.0000000	—	—	—	—	—
Woods Cross City	—	0.0000000	—	—	—	—	—
<b>Grand Total</b>	<b>\$ 2,385,245</b>	<b>100.0000000%</b>	<b>\$ (17,922,189)</b>	<b>26,656,046</b>	<b>(55,561,006)</b>	<b>—</b>	<b>—</b>

Columns may not add to total due to rounding.

Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions and Differences Between Employer Contributions and Nonemployer Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
								Proportionate Share of Allocable Plan Gross Pension Expense	Proportionate Share of Employer Contributions	Proportionate Share of Nonemployer Contributions	
—	—	—	—	118,072	—	—	118,072	(31,200)	7,657	—	(23,543)
—	—	—	—	86,369	—	—	86,369	(22,822)	3,557	—	(19,265)
—	—	—	—	377,480	—	—	377,480	(99,746)	29,793	—	(69,953)
—	—	—	—	92,322	—	—	92,322	(24,395)	9,258	—	(15,137)
—	—	—	—	1,428,109	—	—	1,428,109	(377,367)	(119,610)	—	(496,977)
—	—	—	—	229,082	—	—	229,082	(60,533)	23,314	—	(37,219)
—	—	—	—	24,710	—	—	24,710	(6,530)	(65,048)	—	(71,578)
—	—	—	—	115,519	—	—	115,519	(30,525)	(45,667)	—	(76,192)
—	—	—	—	322,462	—	—	322,462	(85,208)	70,044	—	(15,164)
—	—	—	—	1,133,088	—	—	1,133,088	(299,410)	50,665	—	(248,745)
—	—	—	—	322,409	—	—	322,409	(85,194)	(28,062)	—	(113,256)
—	—	—	—	7,295,412	—	—	7,295,412	(1,927,761)	172,192	—	(1,755,569)
—	—	—	—	1,354,831	—	—	1,354,831	(358,004)	90,037	—	(267,967)
—	—	—	—	1,290,907	—	—	1,290,907	(341,113)	187,938	—	(153,175)
—	—	—	—	57,503	—	—	57,503	(15,195)	(7,273)	—	(22,468)
—	—	—	—	160,065	—	—	160,065	(42,296)	14,183	—	(28,113)
—	—	—	—	123,913	—	—	123,913	(32,743)	9,427	—	(23,316)
—	—	—	—	378,972	—	—	378,972	(100,141)	65,420	—	(34,721)
—	—	—	—	72,300	—	—	72,300	(19,105)	(69,905)	—	(89,010)
—	—	—	—	101,441	—	—	101,441	(26,805)	(11,334)	—	(38,139)
—	—	—	—	97,148	—	—	97,148	(25,671)	6,550	—	(19,121)
—	—	—	—	272,320	—	—	272,320	(71,959)	(316)	—	(72,275)
—	—	—	—	88,856	—	—	88,856	(23,480)	(1,546)	—	(25,026)
—	—	—	—	478,129	—	—	478,129	(126,342)	45,027	—	(81,315)
—	—	—	—	354,003	—	—	354,003	(93,543)	5,434	—	(88,109)
—	—	—	—	185,556	—	—	185,556	(49,032)	15,516	—	(33,516)
—	—	—	—	251,832	—	—	251,832	(66,545)	22,882	—	(43,663)
—	—	—	—	586,975	—	—	586,975	(155,104)	(93,323)	—	(248,427)
—	—	—	—	171,566	—	—	171,566	(45,335)	13,812	—	(31,523)
—	—	—	—	249,714	—	—	249,714	(65,985)	(8,280)	—	(74,265)
—	—	—	—	815,773	—	—	815,773	(215,562)	18,999	—	(196,563)
—	—	—	—	986,559	—	—	986,559	(260,691)	(264,018)	—	(524,709)
—	—	—	—	466,481	—	—	466,481	(123,264)	(39,212)	—	(162,476)
—	—	—	—	290,246	—	—	290,246	(76,695)	34,785	—	(41,910)
—	—	—	—	3,171,605	—	—	3,171,605	(838,074)	(115,606)	—	(953,680)
—	—	—	—	2,420,734	—	—	2,420,734	(639,662)	103,870	—	(535,792)
—	—	—	—	989,412	—	—	989,412	(261,445)	85,705	—	(175,740)
—	—	—	—	654,882	—	—	654,882	(173,048)	62,000	—	(111,048)
—	—	—	—	94,803	—	—	94,803	(25,051)	(4,962)	—	(30,013)
—	—	—	—	91,377	—	—	91,377	(24,146)	5,840	—	(18,306)
—	—	—	—	706,196	—	—	706,196	(186,607)	(122,635)	—	(309,242)
—	—	—	—	1,123,539	—	—	1,123,539	(296,887)	165,174	—	(131,713)
—	—	—	—	169,154	—	—	169,154	(44,698)	(85,412)	—	(130,110)
—	—	—	—	191,072	—	—	191,072	(50,489)	15,606	—	(34,883)
—	—	—	—	109,722	—	—	109,722	(28,993)	(801)	—	(29,794)
—	—	—	—	184,397	—	—	184,397	(48,725)	(37,078)	—	(85,803)
—	—	—	—	117,227	—	—	117,227	(30,976)	6,974	—	(24,002)
—	—	—	—	30,404,244	—	—	30,404,244	(8,034,102)	221,571	—	(7,812,531)
—	—	—	—	—	—	—	—	—	(34,756)	—	(34,756)
—	—	—	—	—	—	—	—	—	(24,097)	—	(24,097)
—	—	—	—	—	—	—	—	—	(59,220)	—	(59,220)
—	—	—	—	—	—	—	—	—	(29,426)	—	(29,426)
—	—	—	—	—	—	—	—	—	(86,080)	—	(86,080)
—	—	—	—	30,404,244	—	—	30,404,244	(8,034,102)	(12,008)	—	(8,046,110)

**Contributory Retirement System  
State and School Division**

# Schedule of Employer Allocations and Pension Amounts

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
Alpine School District	\$ 99,317	5.8181180%	\$ (1,383,774)	2,100,577	(4,370,475)	—	—
Box Elder School District	19,656	1.1514826	(273,867)	415,732	(864,975)	—	—
Cache County School District	37,380	2.1897595	(520,810)	790,592	(1,644,912)	—	—
Davis School District	149,854	8.7786054	(2,087,893)	3,169,433	(6,594,345)	—	—
Duchesne School District	15,573	0.9122582	(216,970)	329,362	(685,273)	—	—
Educators Mutual Insurance	8,069	0.4726751	(112,420)	170,655	(355,066)	—	—
Emery School District	15,151	0.8875522	(211,094)	320,442	(666,715)	—	—
Granite School District	231,565	13.5653655	(3,226,370)	4,897,648	(10,190,081)	—	—
Iron School District	7,124	0.4173124	(99,253)	150,667	(313,478)	—	—
Jordan School District	51,667	3.0266952	(719,866)	1,092,760	(2,273,604)	—	—
Millard School District	18,000	1.0544418	(250,787)	380,696	(792,079)	—	—
Murray School District	11,660	0.6830471	(162,455)	246,608	(513,094)	—	—
Provo School District	24,778	1.4515114	(345,226)	524,055	(1,090,352)	—	—
Salt Lake School District	154,603	9.0568044	(2,154,059)	3,269,874	(6,803,323)	—	—
San Juan School District	2,674	0.1566291	(37,252)	56,549	(117,657)	—	—
Southern Utah University	5,887	0.3448931	(82,029)	124,520	(259,078)	—	—
State of Utah	603,911	35.3778363	(8,414,224)	12,772,839	(26,575,252)	—	—
Uintah School District	23,755	1.3915887	(330,974)	502,420	(1,045,339)	—	—
Utah Housing Corporation	108,722	6.3690803	(1,514,814)	2,299,497	(4,784,349)	—	—
Washington School District	26,013	1.5238650	(362,434)	550,177	(1,144,702)	—	—
Workers' Compensation Fund	91,676	5.3704787	(1,277,308)	1,938,961	(4,034,216)	—	—
<b>Grand Total</b>	<b>\$ 1,707,033</b>	<b>100.0000000%</b>	<b>\$ (23,783,879)</b>	<b>36,104,064</b>	<b>(75,118,365)</b>	<b>—</b>	<b>—</b>
<b>Units without a proportionate share for 2020 but had a proportionate share in a prior year</b>							
Kane School District	\$ —	0.0000000%	\$ —	—	—	—	—
North Sanpete School Dist	—	0.0000000	—	—	—	—	—
Ogden-Weber Tech College	—	0.0000000	—	—	—	—	—
Park City School District	—	0.0000000	—	—	—	—	—
Tooele School District	—	0.0000000	—	—	—	—	—
Juab School District	—	0.0000000	—	—	—	—	—
Weber County School District	—	0.0000000	—	—	—	—	—
Carbon School District	—	0.0000000	—	—	—	—	—
Nebo School District	—	0.0000000	—	—	—	—	—
Sevier School District	—	0.0000000	—	—	—	—	—
Logan School District	—	0.0000000	—	—	—	—	—
<b>Grand Total</b>	<b>\$ 1,707,033</b>	<b>100.0000000%</b>	<b>\$ (23,783,879)</b>	<b>36,104,064</b>	<b>(75,118,365)</b>	<b>—</b>	<b>—</b>

Columns may not add to total due to rounding.

Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
—	—	—	—	2,724,923	—	—	2,724,923	(569,169)	95,666	—	(473,503)
—	—	—	—	539,298	—	—	539,298	(112,646)	69,494	—	(43,152)
—	—	—	—	1,025,577	—	—	1,025,577	(214,217)	127,383	—	(86,834)
—	—	—	—	4,111,471	—	—	4,111,471	(858,784)	49,553	—	(809,231)
—	—	—	—	427,257	—	—	427,257	(89,243)	34,149	—	(55,094)
—	—	—	—	221,378	—	—	221,378	(46,240)	(273,073)	—	(319,313)
—	—	—	—	415,686	—	—	415,686	(86,826)	64,899	—	(21,927)
—	—	—	—	6,353,357	—	—	6,353,357	(1,327,058)	(223,433)	—	(1,550,491)
—	—	—	—	195,449	—	—	195,449	(40,824)	(62,310)	—	(103,134)
—	—	—	—	1,417,557	—	—	1,417,557	(296,092)	(11,682)	—	(307,774)
—	—	—	—	493,849	—	—	493,849	(103,153)	(120,334)	—	(223,487)
—	—	—	—	319,906	—	—	319,906	(66,820)	43,965	—	(22,855)
—	—	—	—	679,817	—	—	679,817	(141,997)	61,919	—	(80,078)
—	—	—	—	4,241,766	—	—	4,241,766	(885,999)	408,690	—	(477,309)
—	—	—	—	73,357	—	—	73,357	(15,323)	2,939	—	(12,384)
—	—	—	—	161,531	—	—	161,531	(33,740)	17,543	—	(16,197)
—	—	—	—	16,569,258	—	—	16,569,258	(3,460,906)	(688,053)	—	(4,148,959)
—	—	—	—	651,752	—	—	651,752	(136,135)	119,461	—	(16,674)
—	—	—	—	2,982,967	—	—	2,982,967	(623,068)	436,347	—	(186,721)
—	—	—	—	713,704	—	—	713,704	(149,075)	90,627	—	(58,448)
—	—	—	—	2,515,271	—	—	2,515,271	(525,377)	209,822	—	(315,555)
—	—	—	—	46,835,131	—	—	46,835,131	(9,782,692)	453,572	—	(9,329,120)
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	(321,983)	—	(321,983)
—	—	—	—	46,835,131	—	—	46,835,131	(9,782,692)	131,589	—	(9,651,103)



**Contributory Retirement System  
Higher Education Division**

# Schedule of Employer Allocations and Pension Amounts

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
Dixie State University	\$ 8,788	1.1166748%	\$ (237,214)	(69,515)	(380,210)	—	—
Salt Lake Community College	49,125	6.2421262	(1,326,010)	(388,583)	(2,125,347)	—	—
University of Utah	280,798	35.6796737	(7,579,407)	(2,221,123)	(12,148,373)	—	—
University of Utah Hospital	303,420	38.5541719	(8,190,036)	(2,400,066)	(13,127,094)	—	—
Utah State University	33,482	4.2543835	(903,756)	(264,843)	(1,448,551)	—	—
Utah Valley University	80,571	10.2377312	(2,174,794)	(637,317)	(3,485,788)	—	—
Weber State University	30,813	3.9152387	(831,711)	(243,731)	(1,333,078)	—	—
<b>Grand Total</b>	<b>\$ 786,997</b>	<b>100.0000000%</b>	<b>\$ (21,242,928)</b>	<b>(6,225,178)</b>	<b>(34,048,441)</b>	<b>—</b>	<b>—</b>
<b>Units without a proportionate share for 2020 but had a proportionate share in a prior year</b>							
Snow College	\$ —	0.0000000%	\$ —	—	—	—	—
<b>Grand Total</b>	<b>\$ 786,997</b>	<b>100.0000000%</b>	<b>\$ (21,242,928)</b>	<b>(6,225,178)</b>	<b>(34,048,441)</b>	<b>—</b>	<b>—</b>

Columns may not add to total due to rounding.

Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
									Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
—	—	—	—	85,976	—	—	85,976	(101,349)	(6,367)	—	(107,716)
—	—	—	—	480,599	—	—	480,599	(566,532)	(32,486)	—	(599,018)
—	—	—	—	2,747,080	—	—	2,747,080	(3,238,268)	(21,400)	—	(3,259,668)
—	—	—	—	2,968,398	—	—	2,968,398	(3,499,156)	12,742	—	(3,486,414)
—	—	—	—	327,557	—	—	327,557	(386,126)	83,278	—	(302,848)
—	—	—	—	788,232	—	—	788,232	(929,171)	(47,144)	—	(976,315)
—	—	—	—	301,445	—	—	301,445	(355,345)	(14,683)	—	(370,028)
—	—	—	—	7,699,287	—	—	7,699,287	(9,075,947)	(26,060)	—	(9,102,007)
—	—	—	—	—	—	—	—	—	25,661	—	25,661
—	—	—	—	7,699,287	—	—	7,699,287	(9,075,947)	(399)	—	(9,076,346)

**Public Safety Retirement System  
Other Division A with Social Security**

# Schedule of Employer Allocations and Pension Amounts

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
American Fork City	\$ 511,874	0.9077804%	\$ 753,677	3,181,910	(1,218,044)	138,722	—
Beaver County	913,839	1.6206451	1,345,526	5,680,611	(2,174,553)	247,657	—
Big Water Municipal Corp	6,110	0.0108358	8,996	37,981	(14,539)	1,656	—
Blanding City	56,737	0.1006203	83,539	352,690	(135,011)	15,376	—
Box Elder County	1,236,974	2.1937075	1,821,307	7,689,283	(2,943,479)	335,230	—
Brigham City	464,053	0.8229740	683,267	2,884,651	(1,104,252)	125,762	—
Cache County	1,578,603	2.7995684	2,324,317	9,812,918	(3,756,412)	427,814	—
Carbon County	631,424	1.1197962	929,701	3,925,058	(1,502,523)	171,121	—
Cedar City	497,297	0.8819298	732,215	3,091,300	(1,183,358)	134,771	—
Centerville City	385,341	0.6833816	567,372	2,395,358	(916,950)	104,430	—
City of Draper	743,292	1.3181890	1,094,415	4,620,455	(1,768,723)	201,438	—
City of Harrisville	127,550	0.2262038	187,804	792,879	(303,516)	34,567	—
City of Helper	39,187	0.0694964	57,699	243,596	(93,249)	10,620	—
City of Kanab	80,851	0.1433854	119,044	502,588	(192,392)	21,911	—
City of Moab	179,600	0.3185107	264,441	1,116,429	(427,372)	48,673	—
City of Monticello	16,644	0.0295181	24,507	103,465	(39,607)	4,511	—
City of Naples	63,395	0.1124277	93,342	394,076	(150,854)	17,181	—
City of North Salt Lake	432,054	0.7662250	636,152	2,685,737	(1,028,107)	117,090	—
City of South Jordan	986,761	1.7499676	1,452,895	6,133,906	(2,348,076)	267,420	—
City of South Salt Lake	1,115,611	1.9784769	1,642,613	6,934,866	(2,654,686)	302,339	—
City of St George	2,124,978	3.7685359	3,128,794	13,209,299	(5,056,556)	575,886	—
City of Taylorsville	2,117	0.0037544	3,117	13,160	(5,038)	574	—
Clearfield City	411,627	0.7299981	606,075	2,558,756	(979,499)	111,554	—
Clinton City	270,731	0.4801264	398,621	1,682,917	(644,225)	73,370	—
Daggett County	30,823	0.0546625	45,383	191,600	(73,345)	8,353	—
Davis County	3,218,156	5.7072288	4,738,377	20,004,716	(7,657,861)	872,145	—
Duchesne County	495,048	0.8779421	728,904	3,077,322	(1,178,007)	134,162	—
East Carbon City	29,001	0.0514318	42,701	180,276	(69,010)	7,860	—
Emery County	475,093	0.8425515	699,521	2,953,273	(1,130,521)	128,754	—
Enoch City	58,454	0.1036646	86,067	363,360	(139,095)	15,841	—
Ephraim City	140,717	0.2495534	207,190	874,723	(334,846)	38,135	—
Fairview City	23,503	0.0416820	34,606	146,102	(55,928)	6,370	—
Farmington City	289,292	0.5130437	425,950	1,798,297	(688,393)	78,400	—
Fountain Green City	12,948	0.0229621	19,064	80,486	(30,810)	3,509	—
Garfield County	454,249	0.8055872	668,832	2,823,707	(1,080,923)	123,105	—
Garland City	37,965	0.0673287	55,899	235,997	(90,340)	10,289	—
Grand County	346,034	0.6136733	509,497	2,151,019	(823,416)	93,778	—
Grantsville City	182,307	0.3233125	268,427	1,133,260	(433,815)	49,407	—
Heber City	365,109	0.6475021	537,583	2,269,595	(868,807)	98,947	—
Hurricane City	432,977	0.7678608	637,510	2,691,470	(1,030,302)	117,340	—
Iron County	967,604	1.7159945	1,424,689	6,014,825	(2,302,492)	262,228	—
Ivins City	148,164	0.2627614	218,155	921,019	(352,569)	40,154	—
Juab County	279,769	0.4961551	411,928	1,739,100	(665,732)	75,820	—
Kamas City	46,511	0.0824841	68,482	289,119	(110,676)	12,605	—
Kane County	596,581	1.0580053	878,400	3,708,471	(1,419,613)	161,678	—
Kaysville City	502,851	0.8917801	740,393	3,125,827	(1,196,575)	136,277	—
Laverkin City	87,667	0.1554736	129,081	544,959	(208,612)	23,759	—
Layton City	1,179,704	2.0921422	1,736,983	7,333,281	(2,807,200)	319,709	—
Lehi City	879,144	1.5591159	1,294,442	5,464,941	(2,091,995)	238,255	—
Lindon City	275,100	0.4878757	405,055	1,710,079	(654,623)	74,554	—
Mapleton City	131,459	0.2331352	193,558	817,175	(312,817)	35,626	—
Millard County	641,419	1.1375229	944,418	3,987,193	(1,526,309)	173,830	—
Morgan County	214,909	0.3811295	316,429	1,335,918	(511,393)	58,242	—
Moroni City	10,566	0.0187383	15,557	65,681	(25,143)	2,863	—
Mount Pleasant City	86,360	0.1531557	127,156	536,834	(205,502)	23,404	—

Utah Retirement Systems

Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
—	1,207	139,929	729	973,912	21,436	96,797	1,092,874	210,885	(63,088)	—	147,797
—	71,911	319,568	1,302	1,738,708	38,269	—	1,778,279	376,490	80,013	—	456,503
—	242	1,898	9	11,625	256	395	12,285	2,517	1,825	—	4,342
—	1,110	16,486	81	107,950	2,376	51,672	162,079	23,375	(30,454)	—	(7,079)
—	329,074	664,304	1,762	2,353,518	51,801	1,496	2,408,577	509,618	194,276	—	703,894
—	18,367	144,129	661	882,927	19,433	44,153	947,174	191,184	(35,872)	—	155,312
—	—	427,814	2,249	3,003,516	66,107	216,102	3,287,974	650,365	(175,132)	—	475,233
—	—	171,121	900	1,201,373	26,442	42,664	1,271,379	260,139	(106,429)	—	153,710
—	—	134,771	708	946,178	20,825	58,311	1,026,022	204,880	(86,890)	—	117,990
—	27,851	132,281	549	733,166	16,137	—	749,852	158,756	32,134	—	190,890
—	91,845	293,283	1,059	1,414,219	31,127	—	1,446,405	306,227	128,272	—	434,499
—	42,454	77,021	182	242,683	5,341	—	248,206	52,549	40,085	—	92,634
—	—	10,620	56	74,559	1,641	46,196	122,452	16,145	(40,144)	—	(23,999)
—	3,615	25,526	115	153,831	3,386	25,877	183,209	33,310	(14,322)	—	18,988
—	2,631	51,304	256	341,714	7,521	95,868	445,359	73,993	(35,974)	—	38,019
—	876	5,387	24	31,668	697	40,474	72,863	6,857	(24,671)	—	(17,814)
—	2,546	19,727	90	120,618	2,655	17,766	141,129	26,118	(9,905)	—	16,213
—	16,298	133,388	615	822,044	18,093	—	840,752	178,001	54,347	—	232,348
—	46,047	313,467	1,406	1,877,452	41,322	—	1,920,180	406,533	103,054	—	509,587
—	135,461	437,800	1,589	2,122,608	46,718	—	2,170,915	459,618	141,702	—	601,320
—	103,062	678,948	3,027	4,043,072	88,987	13,145	4,148,231	875,464	161,675	—	1,037,139
—	4,815	5,389	3	4,028	89	—	4,120	872	3,093	—	3,965
—	8,578	120,132	586	783,178	17,238	56,707	857,709	169,585	(26,337)	—	143,248
—	71,688	145,058	386	515,103	11,337	—	526,826	111,538	62,988	—	174,526
—	—	8,353	44	58,645	1,291	21,223	81,203	12,699	(67,875)	—	(55,176)
—	334,409	1,206,554	4,585	6,122,998	134,766	136,606	6,398,955	1,325,840	(192,373)	—	1,133,467
—	22,104	156,266	705	941,900	20,731	4,764	968,100	203,954	(6,819)	—	197,135
—	352	8,212	41	55,179	1,214	79	56,513	11,948	74	—	12,022
—	—	128,754	677	903,931	19,895	48,690	973,193	195,732	(100,094)	—	95,638
—	10,271	26,112	83	111,217	2,448	15,619	129,367	24,082	5,579	—	29,661
—	31,518	69,653	200	267,733	5,893	—	273,826	57,973	63,054	—	121,027
—	4,094	10,464	33	44,719	984	1,151	46,887	9,683	22,648	—	32,331
—	7,074	85,474	412	550,419	12,115	13,119	576,065	119,185	18,997	—	138,182
—	—	3,509	18	24,635	542	590	25,785	5,334	(609)	—	4,725
—	23,398	146,503	647	864,274	19,023	29,971	913,915	187,145	17,631	—	204,776
—	13,708	23,997	54	72,234	1,590	128	74,006	15,641	6,974	—	22,615
—	34,006	127,784	493	658,379	14,491	28,260	701,623	142,562	40,804	—	183,366
—	8,926	58,333	260	346,866	7,634	25,526	380,286	75,108	18,757	—	93,865
—	140,292	239,239	520	694,672	15,290	58,925	769,407	150,420	33,846	—	184,266
—	43,708	161,048	617	823,799	18,132	—	842,548	178,381	99,529	—	277,910
—	6,821	269,049	1,378	1,841,004	40,520	66,752	1,949,654	398,641	15,573	—	414,214
—	—	40,154	211	281,903	6,205	28,330	316,649	61,042	(64,799)	—	(3,757)
—	25,851	101,671	399	532,300	11,716	1,357	545,772	115,261	13,615	—	128,876
—	2,439	15,044	66	88,493	1,948	—	90,507	19,162	8,990	—	28,152
—	61,468	223,146	850	1,135,081	24,983	6,047	1,166,961	245,784	103,462	—	349,246
—	61,083	197,360	716	956,746	21,058	43,927	1,022,447	207,168	(11,475)	—	195,693
—	15,545	39,304	125	166,800	3,671	—	170,596	36,118	34,534	—	70,652
—	—	319,709	1,681	2,244,554	49,402	248,880	2,544,517	486,023	(235,743)	—	250,280
—	124,171	362,426	1,252	1,672,697	36,816	—	1,710,765	362,196	140,006	—	502,202
—	913	75,467	392	523,417	11,520	70,443	605,772	113,338	(65,229)	—	48,109
—	2,980	38,606	187	250,119	5,505	7,140	262,951	54,159	8,321	—	62,480
—	—	173,830	914	1,220,391	26,861	149,921	1,398,087	264,257	(182,847)	—	81,410
—	166,465	224,707	306	408,895	9,000	546	418,747	88,540	108,417	—	196,957
—	6,862	9,725	15	20,103	442	10,875	31,435	4,353	9,700	—	14,053
—	4,142	27,546	123	164,313	3,617	—	168,053	35,579	7,291	—	42,870

**Public Safety Retirement System  
Other Division A with Social Security**

**Schedule of Employer Allocations and Pension Amounts (Concluded)**

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
Murray City	\$ 1,516,800	2.6899647%	\$ 2,233,320	9,428,740	(3,609,348)	411,065	—
Nephi City	119,935	0.2126986	176,591	745,541	(285,395)	32,503	—
North Ogden City	309,548	0.5489677	455,776	1,924,216	(736,595)	83,890	—
North Park Police Agency	117,193	0.2078359	172,554	728,497	(278,871)	31,760	—
Park City	777,858	1.3794893	1,145,309	4,835,322	(1,850,975)	210,805	—
Parowan City	72,896	0.1292780	107,332	453,139	(173,463)	19,756	—
Payson City	386,767	0.6859107	569,471	2,404,223	(920,343)	104,817	—
Perry City	95,401	0.1691887	140,467	593,032	(227,014)	25,854	—
Piute County	49,191	0.0872380	72,429	305,783	(117,054)	13,331	—
Pleasant Grove City	367,514	0.6517659	541,123	2,284,540	(874,528)	99,599	—
Pleasant View City	167,139	0.2964125	246,094	1,038,971	(397,721)	45,296	—
Price City	219,614	0.3894729	323,356	1,365,162	(522,588)	59,517	—
Rich County	82,302	0.1459586	121,181	511,607	(195,845)	22,305	—
Richfield City	188,653	0.3345665	277,771	1,172,707	(448,916)	51,126	—
Riverdale City	419,975	0.7448037	618,367	2,610,652	(999,365)	113,817	—
Roosevelt City	169,504	0.3006059	249,575	1,053,670	(403,348)	45,937	—
Roy City	646,562	1.1466431	951,990	4,019,161	(1,538,546)	175,223	—
Salem City	171,565	0.3042607	252,610	1,066,481	(408,252)	46,495	—
Salina City	43,143	0.0765114	63,523	268,184	(102,662)	11,692	—
Salt Lake County	8,385,653	14.8715099	12,346,940	52,126,934	(19,954,337)	2,272,574	—
San Juan County	365,012	0.6473296	537,440	2,268,990	(868,576)	98,921	—
Sanpete County	547,499	0.9709604	806,131	3,403,366	(1,302,818)	148,376	—
Santaquin City	190,353	0.3375815	280,274	1,183,275	(452,961)	51,587	—
Sevier County	686,394	1.2172826	1,010,638	4,266,763	(1,633,329)	186,018	—
Smithfield City Corp	115,526	0.2048798	170,100	718,135	(274,904)	31,309	—
South Ogden City	412,260	0.7311213	607,007	2,562,693	(981,006)	111,726	—
Spanish Fork City	716,934	1.2714446	1,055,606	4,456,609	(1,706,002)	194,295	—
Springville City	399,091	0.7077670	587,617	2,480,832	(949,669)	108,157	—
Stockton Town	17,871	0.0316925	26,312	111,087	(42,524)	4,843	—
Summit County	1,854,260	3.2884316	2,730,192	11,526,459	(4,412,360)	502,519	—
Sunset City	97,808	0.1734576	144,012	607,996	(232,742)	26,507	—
Syracuse City Corp	393,103	0.6971481	578,801	2,443,611	(935,421)	106,534	—
Tooele City	511,652	0.9073879	753,351	3,180,534	(1,217,517)	138,662	—
Tooele County	897,377	1.5914508	1,321,288	5,578,280	(2,135,381)	243,196	—
Town of Brian Head	103,501	0.1835541	152,394	643,385	(246,290)	28,050	—
Town of Springdale	195,750	0.3471517	288,220	1,216,820	(465,802)	53,050	—
Tremonton City	184,594	0.3273681	271,795	1,147,476	(439,257)	50,026	—
Uintah County	856,434	1.5188406	1,261,004	5,323,770	(2,037,954)	232,100	—
Unified Fire Authority	60,615	0.1074971	89,249	376,794	(144,238)	16,427	—
Vernal City	286,765	0.5085624	422,229	1,782,590	(682,380)	77,716	—
Wasatch County	1,091,958	1.9365295	1,607,787	6,787,834	(2,598,402)	295,929	—
Washington City	311,403	0.5522559	458,506	1,935,742	(741,007)	84,393	—
Washington County	2,203,382	3.9075814	3,244,235	13,696,674	(5,243,125)	597,134	—
Wayne County	74,408	0.1319590	109,558	462,537	(177,060)	20,165	—
Weber County Corp	3,798,679	6.7367544	5,593,132	23,613,361	(9,039,260)	1,029,471	—
Wellington City	22,759	0.0403622	33,510	141,476	(54,157)	6,168	—
West Bountiful City	128,993	0.2287618	189,927	801,845	(306,949)	34,958	—
Willard City Corp	39,636	0.0702927	58,360	246,387	(94,318)	10,742	—
<b>Grand Total</b>	<b>\$ 56,387,369</b>	<b>100.0000000%</b>	<b>\$ 83,024,127</b>	<b>350,515,397</b>	<b>(134,178,266)</b>	<b>15,281,413</b>	<b>—</b>
<b>Units without a proportionate share for 2020 but had a proportionate share in a prior year</b>							
Centerfield City	\$ —	0.0000000%	\$ —	—	—	—	—
Gunnison City	—	0.0000000	—	—	—	—	—
Escalante City	—	0.0000000	—	—	—	—	—
North Logan City	—	0.0000000	—	—	—	—	—
<b>Grand Total</b>	<b>\$ 56,387,369</b>	<b>100.0000000%</b>	<b>\$ 83,024,127</b>	<b>350,515,397</b>	<b>(134,178,266)</b>	<b>15,281,413</b>	<b>—</b>

Columns may not add to total due to rounding.

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions	
									Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions		
—	129,583	540,648	2,161	2,885,928	63,519	151,067	3,102,675	624,903	142,210	—	767,113	
—	575	33,078	171	228,194	5,023	46,870	280,258	49,412	(28,659)	—	20,753	
—	50,687	134,577	441	588,960	12,963	—	602,364	127,530	44,726	—	172,256	
—	30,607	62,367	167	222,977	4,908	47,852	275,904	48,282	28,969	—	77,251	
—	2,754	213,559	1,108	1,479,985	32,574	3,504	1,517,171	320,468	(2,608)	—	317,860	
—	21,226	40,982	104	138,696	3,053	6,426	148,279	30,032	7,391	—	37,423	
—	143,912	248,729	551	735,879	16,197	—	752,627	159,343	108,174	—	267,517	
—	464	26,318	136	181,514	3,995	9,354	194,999	39,304	3,456	—	42,760	
—	2,271	15,602	70	93,593	2,060	3,300	99,023	20,266	(10)	—	20,256	
—	18,922	118,521	524	699,247	15,390	11,991	727,152	151,411	(24,986)	—	126,425	
—	47,729	93,025	238	318,006	6,999	—	325,243	68,859	48,699	—	117,558	
—	1,857	61,374	313	417,846	9,197	153,622	580,978	90,478	(89,449)	—	1,029	
—	6,926	29,231	117	156,592	3,447	21,799	181,955	33,907	(20,623)	—	13,284	
—	—	51,126	269	358,940	7,900	10,448	377,557	77,723	(11,556)	—	66,167	
—	9,629	123,446	598	799,062	17,587	8,458	825,705	173,025	12,849	—	185,874	
—	731	46,668	241	322,505	7,098	20,382	350,226	69,833	(12,506)	—	57,327	
—	—	175,223	921	1,230,176	27,076	76,781	1,334,954	266,375	(60,204)	—	206,171	
—	10,321	56,816	244	326,426	7,185	8,423	342,278	70,682	1,252	—	71,934	
—	5,814	17,506	61	82,085	1,807	146	84,099	17,774	6,619	—	24,393	
—	14,433	2,287,007	11,948	15,954,890	351,163	498,778	16,816,779	3,454,786	(238,900)	—	3,215,886	
—	11,603	110,524	520	694,487	15,286	4,816	715,109	150,380	22,552	—	172,932	
—	207,437	355,813	780	1,041,694	22,928	1,750	1,067,152	225,563	122,488	—	348,051	
—	4,974	56,561	271	362,174	7,971	60,131	430,547	78,423	(23,148)	—	55,275	
—	5,279	191,297	978	1,305,961	28,744	1,114	1,336,797	282,786	6,572	—	289,358	
—	16,362	47,671	165	219,805	4,838	—	224,808	47,595	26,575	—	74,170	
—	—	111,726	587	784,383	17,264	41,413	843,647	169,846	(65,591)	—	104,255	
—	54,364	248,659	1,021	1,364,069	30,023	—	1,395,113	295,368	57,121	—	352,489	
—	79,289	187,446	569	759,328	16,713	13,105	789,715	164,421	19,301	—	183,722	
—	3,640	8,483	25	34,001	748	487	35,261	7,362	4,929	—	12,291	
—	12,884	515,403	2,642	3,527,992	77,651	117,609	3,725,894	763,932	14,042	—	777,974	
—	1,528	28,035	139	186,094	4,096	758	191,087	40,296	7,206	—	47,502	
—	5,973	112,507	560	747,935	16,462	5,916	770,873	161,954	46,379	—	208,333	
—	23,431	162,093	729	973,491	21,426	1,027	996,673	210,794	15,833	—	226,627	
—	14,836	258,032	1,278	1,707,387	37,579	53,825	1,800,069	369,708	(7,778)	—	361,930	
—	1,362	29,412	147	196,926	4,334	1,355	202,762	42,641	3,997	—	46,638	
—	12,213	65,263	279	372,442	8,197	—	380,918	80,646	65,287	—	145,933	
—	42,684	92,710	263	351,217	7,730	—	359,210	76,051	72,930	—	148,981	
—	38,368	270,468	1,220	1,629,488	35,865	1,483	1,668,056	352,840	(1,796)	—	351,044	
—	2,956	19,383	86	115,328	2,538	1,480	119,432	24,973	5,271	—	30,244	
—	—	77,716	409	545,611	12,009	158,056	716,085	118,144	(141,628)	—	(23,484)	
—	410,892	706,821	1,556	2,077,605	45,728	—	2,124,889	449,873	349,926	—	799,799	
—	118,710	203,103	444	592,488	13,041	—	605,973	128,294	119,192	—	247,486	
—	134,285	731,419	3,139	4,192,247	92,271	—	4,287,657	907,766	102,827	—	1,010,593	
—	21,083	41,248	106	141,572	3,116	154	144,948	30,655	17,704	—	48,359	
—	—	1,029,471	5,412	7,227,524	159,077	533,307	7,925,320	1,565,008	(922,852)	—	642,156	
—	8,954	15,122	32	43,303	953	411	44,699	9,376	3,684	—	13,060	
—	2,296	37,254	184	245,427	5,402	22,272	273,285	53,143	393	—	53,536	
—	—	10,742	56	75,413	1,660	2,613	79,742	16,330	(1,859)	—	14,471	
—	3,866,122	19,147,535	80,328	107,284,959	2,361,328	3,928,773	113,655,388	23,230,888	38,586	—	23,269,474	
—	—	—	—	—	—	297	297	—	(8,590)	—	(8,590)	
—	—	—	—	—	—	945	945	—	(25,057)	—	(25,057)	
—	—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	(10,414)	—	(10,414)	
—	3,866,122	19,147,535	80,328	107,284,959	2,361,328	3,930,015	113,656,630	23,230,888	(5,476)	—	23,225,412	

**Public Safety Retirement System  
State of Utah**

## Schedule of Employer Allocations and Pension Amounts

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments
Dixie State University	\$ 125,339	0.2507219%	\$ 162,389	676,407	(260,054)	23,599	—
Snow College	30,024	0.0600593	38,900	162,030	(62,295)	5,653	—
Southern Utah University	80,224	0.1604764	103,938	432,939	(166,450)	15,105	—
State of Utah	48,403,600	96.8245488	62,711,932	261,216,894	(100,428,589)	9,113,719	—
University of Utah	1,169,345	2.3391093	1,515,009	6,310,537	(2,426,177)	220,171	—
Utah State University	182,509	0.3650843	236,460	984,938	(378,674)	34,364	—
<b>Grand Total</b>	<b>\$ 49,991,041</b>	<b>100.0000000%</b>	<b>\$ 64,768,628</b>	<b>269,783,745</b>	<b>(103,722,239)</b>	<b>9,412,611</b>	<b>—</b>

Columns may not add to total due to rounding.

**Public Safety Retirement System  
Salt Lake City**

## Schedule of Employer Allocations and Pension Amounts

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments
Salt Lake City Corp	\$ 15,608,224	100.0000000%	\$ 59,354,942	115,335,508	13,382,007	2,337,674	—

**Public Safety Retirement System  
Ogden City**

## Schedule of Employer Allocations and Pension Amounts

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments
Ogden City Corp	\$ 2,710,583	100.0000000%	\$ 11,397,619	23,043,482	1,865,039	—	—

**Public Safety Retirement System  
Provo City**

## Schedule of Employer Allocations and Pension Amounts

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments
Provo City Corp	\$ 2,420,178	100.0000000%	\$ 8,625,453	18,389,489	647,654	1,555,103	—

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
								Proportionate Share of Allocable Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
828	68,428	92,855	—	223,966	—	—	223,966	15,583	65,286	—	80,869
198	16,095	21,946	—	53,650	—	—	53,650	3,733	4,997	—	8,730
530	—	15,635	—	143,351	—	7,350	150,701	9,974	(20,708)	—	(10,734)
319,585	378,664	9,811,968	—	86,491,749	—	20,508	86,512,257	6,017,848	515,062	—	6,532,910
7,721	465,737	693,629	—	2,089,487	—	—	2,089,487	145,381	507,940	—	653,321
1,205	52,326	87,895	—	326,124	—	3,032	329,156	22,691	21,129	—	43,820
330,067	981,250	10,723,928	—	89,328,327	—	30,890	89,359,217	6,215,210	1,093,707	—	7,308,917

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
								Proportionate Share of Allocable Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
—	—	2,337,674	—	21,848,343	157,471	—	22,005,814	6,868,825	—	—	6,868,825

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
								Proportionate Share of Allocable Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
—	—	—	593,210	4,720,988	17,465	—	5,331,663	(967,593)	—	—	(967,593)

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
								Proportionate Share of Allocable Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
—	—	1,555,103	109,973	3,841,494	53,491	—	4,004,958	1,490,306	—	—	1,490,306



**Public Safety Retirement System  
Logan City**

## Schedule of Employer Allocations and Pension Amounts

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
Logan City	\$ 1,055,269	100.0000000%	\$ 3,260,891	8,440,892	(946,716)	539,062	—

**Public Safety Retirement System  
Bountiful City**

## Schedule of Employer Allocations and Pension Amounts

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
City of Bountiful	\$ 1,031,851	100.0000000%	\$ 5,282,030	9,062,545	2,157,619	45,092	—

**Public Safety Retirement System  
Other Division B without Social Security**

## Schedule of Employer Allocations and Pension Amounts

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
City of Orem	\$ 1,606,176	7.0891923%	\$ 2,548,793	9,317,705	(2,966,613)	2,888,087	—
City of Riverton	624,689	2.7571947	991,300	3,623,929	(1,153,803)	1,123,262	—
City of Saratoga Springs	453,134	2.0000007	719,065	2,628,708	(836,940)	814,786	—
City of Wendover	20,494	0.0904532	32,521	118,887	(37,852)	36,850	—
City of West Jordan	1,857,875	8.2001174	2,948,207	10,777,853	(3,431,502)	3,340,670	—
Cottonwood Heights City	440,829	1.9456920	699,539	2,557,327	(814,213)	792,661	—
Gunnison Valley Police Dept	59,313	0.2617909	94,122	344,086	(109,552)	106,652	—
Herriman City	833,338	3.6781080	1,322,398	4,834,334	(1,539,177)	1,498,435	—
Lone Peak PS District	358,152	1.5807792	568,341	2,077,703	(661,508)	643,998	—
Sandy City	1,716,984	7.5782657	2,724,631	9,960,520	(3,171,276)	3,087,332	—
Town of Mantua	12,542	0.0553547	19,902	72,756	(23,164)	22,551	—
Unified Police Department	6,676,830	29.4695725	10,595,263	38,733,434	(12,332,127)	12,005,695	—
Utah County	4,928,130	21.7513224	7,820,302	28,588,927	(9,102,273)	8,861,335	—
West Valley City	2,816,799	12.4325266	4,469,894	16,340,735	(5,202,638)	5,064,923	—
Woods Cross City	251,405	1.1096297	398,948	1,458,446	(464,347)	452,055	—
Grand Total	\$ 22,656,691	100.0000000%	\$ 35,953,226	131,435,350	(41,846,985)	40,739,292	—

Columns may not add to total due to rounding.

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
—	—	539,062	33,695	2,118,840	52,352	—	2,204,887	(7,313)	—	—	(7,313)

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
21,454	—	66,546	4,554	1,538,251	—	—	1,542,805	1,121,322	—	—	1,121,322

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
272,000	3,177	3,163,264	—	2,605,688	122,568	50,342	2,778,598	1,925,424	(42,115)	—	1,883,309
105,789	364,388	1,593,439	—	1,013,428	47,670	—	1,061,098	748,854	165,523	—	914,377
76,736	49,985	941,507	—	735,116	34,579	—	769,695	543,200	26,808	—	570,008
3,471	10,049	50,370	—	33,247	1,564	—	34,811	24,567	4,987	—	29,554
314,624	7,218	3,662,512	—	3,014,017	141,775	154,835	3,310,627	2,227,151	(11,621)	—	2,215,530
74,653	2,872	870,186	—	715,154	33,640	53,527	802,321	528,450	(11,780)	—	516,670
10,044	19,982	136,678	—	96,223	4,526	18,563	119,312	71,102	10,867	—	81,969
141,122	314,829	1,954,386	—	1,351,917	63,592	14,606	1,430,115	998,974	174,601	—	1,173,575
60,652	7,905	712,555	—	581,028	27,331	22,801	631,160	429,339	(8,289)	—	421,050
290,764	28,475	3,406,571	—	2,785,451	131,024	29,422	2,945,897	2,058,256	(32,046)	—	2,026,210
2,124	7,142	31,817	—	20,346	957	5,458	26,761	15,034	3,164	—	18,198
1,130,694	56,198	13,192,587	—	10,831,771	509,511	593,320	11,934,602	8,003,932	(261,416)	—	7,742,516
834,559	161,153	9,857,047	—	7,994,868	376,067	22,424	8,393,359	5,907,656	103,661	—	6,011,317
477,014	14,901	5,556,838	—	4,569,672	214,951	172,644	4,957,267	3,376,673	(170,303)	—	3,206,370
42,575	29,087	523,717	—	407,853	19,185	1,787	428,825	301,375	10,888	—	312,263
3,836,821	1,077,361	45,653,474	—	36,755,779	1,728,940	1,139,730	39,624,449	27,159,987	(37,069)	—	27,122,918

**Firefighter Retirement System  
Other Division A with Social Security**

# Schedule of Employer Allocations and Pension Amounts

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
American Fork City	\$ 41,840	2.7819512%	\$ (777,889)	353,402	(1,692,868)	119,736	—
Brigham City	23,027	1.5310920	(428,124)	194,501	(931,698)	65,899	—
Cache County	12,061	0.8019125	(224,231)	101,870	(487,978)	34,515	—
Cedar City	25,951	1.7254805	(482,479)	219,194	(1,049,986)	74,265	—
Cedar Mtn Fire Protection Dist	1,611	0.1071445	(29,960)	13,611	(65,199)	4,612	—
City of Draper	100,371	6.6736984	(1,866,100)	847,786	(4,061,068)	287,238	—
City of Kanab	3,673	0.2442196	(68,289)	31,024	(148,612)	10,511	—
City of Santa Clara	6,057	0.4027346	(112,613)	51,161	(245,071)	17,334	—
City of South Jordan	113,700	7.5599320	(2,113,908)	960,367	(4,600,357)	325,381	—
City of South Salt Lake	122,868	8.1695007	(2,284,356)	1,037,803	(4,971,291)	351,617	—
City of St George	83,822	5.5733560	(1,558,422)	708,005	(3,391,489)	239,879	—
Clinton City	15,325	1.0189310	(284,914)	129,439	(620,038)	43,855	—
Farmington City	17,790	1.1828682	(330,754)	150,264	(719,797)	50,911	—
Hurricane Valley Fire SSD	24,735	1.6446242	(459,870)	208,923	(1,000,784)	70,785	—
Kaysville City	10,331	0.6868830	(192,066)	87,257	(417,981)	29,564	—
Layton City	125,803	8.3646750	(2,338,931)	1,062,597	(5,090,058)	360,018	—
Lehi City	80,119	5.3271683	(1,489,583)	676,731	(3,241,679)	229,283	—
Moab Valley Fire Protection	4,633	0.3080789	(86,145)	39,136	(187,472)	13,260	—
Murray City	159,469	10.6031677	(2,964,857)	1,346,964	(6,452,222)	456,360	—
N Tooele Co Fire Protection SD	5,232	0.3478787	(97,274)	44,192	(211,691)	14,973	—
North Davis Fire District	44,587	2.9645782	(828,955)	376,602	(1,804,000)	127,596	—
North Fork SSD	3,617	0.2404988	(67,248)	30,551	(146,348)	10,351	—
North Logan City	4,035	0.2683084	(75,024)	34,084	(163,271)	11,548	—
North View Fire District	30,839	2.0504951	(573,359)	260,482	(1,247,764)	88,254	—
Payson City	4,465	0.2968693	(83,011)	37,712	(180,650)	12,777	—
Pleasant Grove City	20,579	1.3682898	(382,601)	173,819	(832,629)	58,892	—
Price City	3,723	0.2475541	(69,221)	31,448	(150,641)	10,655	—
Riverdale City	19,990	1.3291396	(371,654)	168,846	(808,806)	57,207	—
Roy City	40,757	2.7099349	(757,752)	344,253	(1,649,045)	116,636	—
Smithfield City Corp	9,316	0.6194551	(173,212)	78,692	(376,950)	26,662	—
So Davis Metro Fire Agency	154,640	10.2820492	(2,875,067)	1,306,168	(6,256,815)	442,542	—
South Ogden City	35,437	2.3562083	(658,843)	299,318	(1,433,796)	101,412	—
Springville City	7,791	0.5180401	(144,854)	65,809	(315,237)	22,297	—
State of Utah	43,473	2.8905612	(808,259)	367,199	(1,758,959)	124,411	—
Syracuse City Corp	31,356	2.0848939	(582,978)	264,852	(1,268,696)	89,734	—
Uintah Fire Suppression SSD	5,130	0.3410721	(95,371)	43,328	(207,549)	14,680	—
Wasatch County Fire District	54,578	3.6289103	(1,014,716)	460,994	(2,208,258)	156,189	—
Washington City	11,247	0.7478446	(209,112)	95,002	(455,077)	32,187	—
<b>Grand Total</b>	<b>\$ 1,503,978</b>	<b>100.0000000%</b>	<b>\$ (27,962,002)</b>	<b>12,703,386</b>	<b>(60,851,830)</b>	<b>4,304,026</b>	<b>—</b>
<b>Units without a proportionate share for 2020 but had a proportionate share in a prior year</b>							
City of Washington Terrace	\$ —	0.0000000%	\$ —	—	—	—	—
Hurricane City	—	0.0000000	—	—	—	—	—
Ivins City	—	0.0000000	—	—	—	—	—
Leeds Area SS District	—	0.0000000	—	—	—	—	—
Morgan County	—	0.0000000	—	—	—	—	—
<b>Grand Total</b>	<b>\$ 1,503,978</b>	<b>100.0000000%</b>	<b>\$ (27,962,002)</b>	<b>12,703,386</b>	<b>(60,851,830)</b>	<b>4,304,026</b>	<b>—</b>

Columns may not add to total due to rounding.

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
								Proportionate Share of Allocable Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
120,667	1,490	241,893	31,359	468,567	13,884	32,973	546,783	(47,498)	(9,114)	(157,998)	(214,610)
66,411	11,497	143,807	17,259	257,884	7,642	18,214	300,999	(26,141)	(5,435)	(86,957)	(118,533)
34,783	696	69,994	9,039	135,067	4,002	8,383	156,491	(13,691)	(1,590)	(45,544)	(60,825)
74,843	3,612	152,720	19,450	290,625	8,612	10,338	329,025	(29,460)	(1,759)	(97,997)	(129,216)
4,647	87	9,346	1,208	18,046	535	5,763	25,552	(1,829)	(1,205)	(6,085)	(9,119)
289,473	666	577,377	75,229	1,124,059	33,308	130,425	1,363,021	(113,943)	(46,147)	(379,026)	(539,116)
10,593	256	21,360	2,753	41,134	1,219	3,112	48,218	(4,170)	(525)	(13,870)	(18,565)
17,469	283	35,086	4,540	67,833	2,010	5,627	80,010	(6,876)	(2,274)	(22,873)	(32,023)
327,913	21,571	674,865	85,219	1,273,328	37,731	104	1,396,382	(129,074)	7,367	(429,358)	(551,065)
354,353	41,928	747,898	92,090	1,375,999	40,773	62,675	1,571,537	(139,482)	3,022	(463,978)	(600,438)
241,745	9,744	491,368	62,825	938,727	27,816	12,683	1,042,051	(95,157)	(209)	(316,533)	(411,899)
44,196	9,556	97,607	11,486	171,620	5,085	676	188,867	(17,397)	3,065	(57,869)	(72,201)
51,307	—	102,218	13,334	199,232	5,904	7,245	225,715	(20,196)	(2,669)	(67,180)	(90,045)
71,336	6,669	148,790	18,539	277,006	8,208	10,535	314,288	(28,079)	(3,388)	(93,405)	(124,872)
29,794	5,068	64,426	7,743	115,693	3,428	10,425	137,289	(11,727)	(3,582)	(39,011)	(54,320)
362,819	51,360	774,197	94,290	1,408,872	41,747	1,200	1,546,109	(142,814)	16,846	(475,063)	(601,031)
231,067	6,015	466,365	60,050	897,261	26,587	10,474	994,372	(90,953)	(1,139)	(302,551)	(394,643)
13,363	914	27,537	3,473	51,890	1,538	1,859	58,760	(5,260)	(272)	(17,497)	(23,029)
459,913	49,650	965,923	119,521	1,785,903	52,918	9,522	1,967,864	(181,035)	8,531	(602,195)	(774,699)
15,089	1,140	31,202	3,921	58,594	1,736	7,709	71,960	(5,940)	(1,086)	(19,757)	(26,783)
128,589	7,628	263,813	33,418	499,327	14,796	14,269	561,810	(50,616)	550	(168,370)	(218,436)
10,432	1,240	22,023	2,711	40,508	1,200	4,538	48,957	(4,106)	(1,381)	(13,659)	(19,146)
11,638	23,208	46,394	3,024	45,192	1,339	2,213	51,768	(4,581)	4,137	(15,238)	(15,682)
88,940	329	177,523	23,114	345,367	10,234	12,528	391,243	(35,009)	(3,704)	(116,456)	(155,169)
12,877	441	26,095	3,346	50,002	1,482	95	54,925	(5,069)	145	(16,860)	(21,784)
59,350	18,580	136,822	15,424	230,463	6,829	263	252,979	(23,361)	6,616	(77,711)	(94,456)
10,738	311	21,704	2,791	41,696	1,236	229	45,952	(4,227)	68	(14,060)	(18,219)
57,652	8,132	122,991	14,983	223,869	6,634	6,422	251,908	(22,693)	1,779	(75,487)	(96,401)
117,544	61,622	295,802	30,548	456,438	13,525	—	500,511	(46,268)	16,525	(153,908)	(183,651)
26,869	4,801	58,332	6,983	104,336	3,092	5,904	120,315	(10,576)	1,079	(35,181)	(44,678)
445,985	21,036	909,563	115,904	1,731,818	51,317	3,310	1,902,349	(175,550)	7,555	(583,958)	(751,953)
102,201	2,037	205,650	26,560	396,859	11,760	13,051	448,230	(40,229)	(2,059)	(133,818)	(176,106)
22,470	984	45,751	5,840	87,254	2,585	5,830	101,509	(8,845)	(1,037)	(29,422)	(39,304)
125,378	81,780	331,569	32,584	486,861	14,427	10,552	544,424	(49,352)	13,133	(164,166)	(200,385)
90,433	666	180,833	23,502	351,161	10,405	7,220	392,288	(35,596)	(1,694)	(118,409)	(155,699)
14,794	5,303	34,777	3,845	57,447	1,702	209	63,203	(5,823)	1,243	(19,371)	(23,951)
157,404	795	314,388	40,907	611,222	18,112	28,449	698,690	(61,958)	(7,887)	(206,100)	(275,945)
32,438	6,931	71,556	8,430	125,960	3,732	18,281	156,403	(12,768)	(1,004)	(42,473)	(56,245)
4,337,513	468,022	9,109,561	1,127,242	16,843,120	499,090	483,303	18,952,755	(1,707,349)	(7,499)	(5,679,394)	(7,394,242)
—	4,236	4,236	—	—	—	348	348	—	828	—	828
—	3,132	3,132	—	—	—	—	—	—	2,101	—	2,101
—	4,580	4,580	—	—	—	—	—	—	2,148	—	2,148
—	2,449	2,449	—	—	—	—	—	—	1,291	—	1,291
—	551	551	—	—	—	5,058	5,058	—	(1,823)	—	(1,823)
4,337,513	482,971	9,124,510	1,127,242	16,843,120	499,090	488,709	18,958,161	(1,707,349)	(2,955)	(5,679,394)	(7,389,698)

**Firefighters Retirement System  
Other Division B without Social Security**

# Schedule of Employer Allocations and Pension Amounts

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
City of Orem	\$ 220,137	3.6834896%	\$ (4,962,948)	651,564	(9,571,650)	166,271	—
City of Saratoga Springs	35,617	0.5959690	(802,979)	105,420	(1,548,642)	26,902	—
City of West Jordan	322,338	5.3935911	(7,267,052)	954,060	(14,015,396)	243,465	—
Logan City	153,217	2.5637478	(3,454,264)	453,496	(6,661,970)	115,727	—
Lone Peak PS District	39,205	0.6560031	(883,865)	116,039	(1,704,642)	29,612	—
Ogden City Corp	261,440	4.3746098	(5,894,128)	773,815	(11,367,545)	197,468	—
Park City Fire Service	277,754	4.6475925	(6,261,931)	822,102	(12,076,898)	209,791	—
Provo City Corp	275,879	4.6162168	(6,219,657)	816,552	(11,995,368)	208,374	—
Salt Lake City Corp	1,576,351	26.3766714	(35,538,594)	4,665,711	(68,540,513)	1,190,633	—
Sandy City	289,957	4.8517722	(6,537,033)	858,219	(12,607,465)	219,007	—
Unified Fire Authority	1,887,024	31.5750705	(42,542,654)	5,585,246	(82,048,698)	1,425,286	—
Weber Fire District	204,306	3.4186048	(4,606,055)	604,709	(8,883,340)	154,315	—
West Valley City	433,083	7.2466614	(9,763,785)	1,281,846	(18,830,651)	327,112	—
<b>Grand Total</b>	<b>\$ 5,976,309</b>	<b>100.0000000%</b>	<b>\$ (134,734,945)</b>	<b>17,688,779</b>	<b>(259,852,778)</b>	<b>4,513,963</b>	<b>—</b>
<b>Units without a proportionate share for 2020 but had a proportionate share in a prior year</b>							
Bluffdale City	\$ —	0.0000000%	\$ —	—	—	—	—
<b>Grand Total</b>	<b>\$ 5,976,309</b>	<b>100.0000000%</b>	<b>\$ (134,734,945)</b>	<b>17,688,779</b>	<b>(259,852,778)</b>	<b>4,513,963</b>	<b>—</b>

Columns may not add to total due to rounding.

**Judges Retirement System**

# Schedule of Employer Allocations and Pension Amounts

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
State of Utah	\$ 8,646,311	100.0000000%	\$ 26,982,813	57,467,045	1,123,890	6,420,419	—

**Utah Governors and Legislators Retirement Plan**

# Schedule of Employer Allocations and Pension Amounts

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
State of Utah	\$ 369,226	100.0000000%	\$ 1,274,862	2,544,959	192,036	—	—

Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions	
								Proportionate Share of Allocable Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions		
542,760	46,826	755,857	172,655	2,828,567	—	2,086	3,003,308	(825,940)	9,184	(537,801)	(1,354,557)	
87,816	1,565	116,283	27,935	457,647	—	10,805	496,387	(133,633)	(1,012)	(87,013)	(221,658)	
794,743	67,507	1,105,715	252,812	4,141,761	—	—	4,394,573	(1,209,393)	30,701	(787,482)	(1,966,174)	
377,767	837	494,331	120,170	1,968,713	—	24,785	2,113,668	(574,863)	(9,256)	(374,315)	(958,434)	
96,662	2,559	128,833	30,749	503,748	—	497	534,994	(147,094)	1,593	(95,779)	(241,280)	
644,596	162,364	1,004,428	205,050	3,359,281	—	12,718	3,577,049	(980,909)	39,765	(638,707)	(1,579,851)	
684,820	23,343	917,954	217,845	3,568,906	—	4,780	3,791,531	(1,042,119)	2,691	(678,563)	(1,717,991)	
680,197	77,469	966,040	216,375	3,544,812	—	2,886	3,764,073	(1,035,084)	20,866	(673,982)	(1,688,200)	
3,886,588	60,391	5,137,612	1,236,346	20,254,756	—	3,401	21,494,503	(5,914,381)	16,424	(3,851,078)	(9,749,035)	
714,906	1,435	935,348	227,416	3,725,696	—	56,283	4,009,395	(1,087,902)	(15,400)	(708,374)	(1,811,676)	
4,652,568	6,028	6,083,882	1,480,009	24,246,627	—	283,425	26,010,061	(7,080,005)	(79,259)	(4,610,062)	(11,769,326)	
503,730	2,980	661,025	160,239	2,625,161	—	27,879	2,813,279	(766,546)	(5,783)	(499,127)	(1,271,456)	
1,067,791	5,201	1,400,104	339,671	5,564,741	—	39,721	5,944,133	(1,624,902)	(16,648)	(1,058,036)	(2,699,586)	
14,734,944	458,505	19,707,412	4,687,272	76,790,416	—	469,266	81,946,954	(22,422,771)	(6,134)	(14,600,319)	(37,029,224)	
—	—	—	—	—	—	—	—	—	—	—	—	
14,734,944	458,505	19,707,412	4,687,272	76,790,416	—	469,266	81,946,954	(22,422,771)	(6,134)	(14,600,319)	(37,029,224)	

Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions	
								Proportionate Share of Allocable Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions		
2,588,141	—	9,008,560	—	14,714,288	—	—	14,714,288	9,565,754	—	(1,410,494)	8,155,260	

Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions	
								Proportionate Share of Allocable Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions		
—	—	—	—	774,452	—	—	774,452	290,967	—	—	290,967	

Tier 2 Public Employees Contributory Retirement System

# Schedule of Employer Allocations and Pension Amounts

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
4 Corners Comm Behavior Health	\$ 165,021	0.1131508%	\$ 16,274	273,847	(180,762)	14,981	—
Active Re Entry Inc	10,558	0.0072393	1,041	17,520	(11,565)	958	—
Alpine City	26,242	0.0179933	2,588	43,547	(28,745)	2,382	—
Alpine School District	8,418,551	5.7723772	830,228	13,970,262	(9,221,550)	764,244	—
American Fork City	103,869	0.0712204	10,243	172,367	(113,777)	9,429	—
American Leadership Academy	216,477	0.1484324	21,349	359,235	(237,125)	19,652	—
Ames Charter School	26,104	0.0178986	2,574	43,318	(28,594)	2,370	—
Ash Creek SS District	17,500	0.0119993	1,726	29,041	(19,169)	1,589	—
Ashley Valley Improv Dist	21,795	0.0149445	2,149	36,169	(23,874)	1,979	—
Ballard City	2,008	0.0013769	198	3,332	(2,200)	182	—
Bear Lake SSD	3,089	0.0021182	305	5,126	(3,384)	280	—
Bear River Assn of Govts	57,526	0.0394442	5,673	95,463	(63,013)	5,222	—
Bear River Health Dept	168,540	0.1155634	16,621	279,686	(184,616)	15,300	—
Bear River Mental Health	198,298	0.1359675	19,556	329,067	(217,212)	18,002	—
Bear River Water District	21,823	0.0149637	2,152	36,215	(23,905)	1,981	—
Beaver City	34,420	0.0236009	3,394	57,119	(37,703)	3,125	—
Beaver County	98,792	0.0677389	9,743	163,941	(108,215)	8,968	—
Beaver Housing Authority	1,310	0.0008981	129	2,174	(1,435)	119	—
Beaver School District	157,416	0.1079360	15,524	261,226	(172,431)	14,290	—
Beaver Valley Hospital	118,979	0.0815805	11,734	197,440	(130,327)	10,801	—
Benchland Water Company	12,916	0.0088563	1,274	21,434	(14,148)	1,173	—
Big Cottonwood Canyon Imp Dist	5,518	0.0037835	544	9,157	(6,044)	501	—
Blanding City	25,875	0.0177415	2,552	42,938	(28,343)	2,349	—
Bluffdale City	102,487	0.0702729	10,107	170,074	(112,263)	9,304	—
Bona Vista Water Improve	11,862	0.0081332	1,170	19,684	(12,993)	1,077	—
Bountiful Irrigation District	12,941	0.0088734	1,276	21,475	(14,176)	1,175	—
Box Elder Co Mosq Dist	5,563	0.0038142	549	9,231	(6,093)	505	—
Box Elder County	148,917	0.1021081	14,686	247,121	(163,121)	13,519	—
Box Elder School District	1,280,301	0.8778684	126,262	2,124,610	(1,402,422)	116,227	—
Bridgerland Technical College	49,600	0.0340092	4,891	82,309	(54,331)	4,503	—
Brigham City	176,832	0.1212487	17,439	293,445	(193,699)	16,053	—
Cache County	242,703	0.1664151	23,935	402,757	(265,853)	22,033	—
Cache County School District	1,999,508	1.3710094	197,189	3,318,106	(2,190,230)	181,517	—
Canyons School District	5,575,092	3.8226924	549,809	9,251,650	(6,106,869)	506,112	—
Carbon County	170,160	0.1166744	16,781	282,374	(186,391)	15,447	—
Carbon School District	455,815	0.3125404	44,952	756,408	(499,293)	41,379	—
Castle Dale City	6,056	0.0041527	597	10,050	(6,634)	550	—
Castle Valley SSD	17,419	0.0119440	1,718	28,907	(19,081)	1,581	—
Cedar City	162,572	0.1114716	16,033	269,783	(178,079)	14,758	—
Cedar City Housing Auth	6,995	0.0047965	690	11,608	(7,663)	635	—
Cedar Mtn Fire Protection Dist	5,710	0.0039153	563	9,476	(6,255)	518	—
Centerville City	52,057	0.0356942	5,134	86,387	(57,023)	4,726	—
Central Davis Sewer Dist	22,531	0.0154488	2,222	37,389	(24,680)	2,045	—
Central Iron Co Water Conserv	20,916	0.0143412	2,063	34,708	(22,911)	1,899	—
Central UT Public Health	73,817	0.0506144	7,280	122,497	(80,858)	6,701	—
Central Utah 911	71,930	0.0493203	7,094	119,365	(78,791)	6,530	—
Central Utah Counseling Center	125,259	0.0858869	12,353	207,863	(137,207)	11,371	—
Central Utah Water Dist	232,344	0.1593123	22,914	385,566	(254,506)	21,092	—
Central Valley Town	3,312	0.0022711	327	5,496	(3,628)	301	—
Central Wasatch Commission	6,867	0.0047087	677	11,396	(7,522)	623	—
Central Weber Sewer Dist	97,030	0.0665309	9,569	161,018	(106,285)	8,808	—
City of Aurora	3,358	0.0023023	331	5,572	(3,678)	305	—
City of Bountiful	291,335	0.1997604	28,731	483,459	(319,123)	26,448	—
City of Cedar Hills	35,448	0.0243057	3,496	58,824	(38,829)	3,218	—
City of Draper	272,215	0.1866508	26,846	451,731	(298,180)	24,712	—

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
20,585	26,136	61,702	7,452	47,570	592	—	55,614	156,507	2,865	—	159,372
1,317	2,478	4,753	477	3,043	38	109	3,667	10,013	222	—	10,235
3,273	3,624	9,279	1,185	7,565	94	—	8,844	24,888	424	—	25,312
1,050,139	1,248,559	3,062,942	380,164	2,426,764	30,202	—	2,837,130	7,984,187	139,855	—	8,124,042
12,957	13,601	35,987	4,691	29,942	373	—	35,006	98,510	1,633	—	100,143
27,004	30,660	77,316	9,776	62,402	777	—	72,955	205,307	3,524	—	208,831
3,256	5,287	10,913	1,179	7,525	94	135	8,933	24,757	518	—	25,275
2,183	3,341	7,113	790	5,045	63	—	5,898	16,597	333	—	16,930
2,719	3,121	7,819	984	6,283	78	94	7,439	20,671	347	—	21,018
250	194	626	91	579	7	—	677	1,904	26	—	1,930
385	756	1,421	140	891	11	—	1,042	2,930	70	—	3,000
7,176	9,624	22,022	2,598	16,583	206	—	19,387	54,558	1,029	—	55,587
21,024	22,315	58,639	7,611	48,584	605	—	56,800	159,844	2,665	—	162,509
24,736	32,022	74,760	8,955	57,162	711	—	66,828	188,066	3,474	—	191,540
2,722	3,673	8,376	985	6,291	78	—	7,354	20,697	399	—	21,096
4,294	4,310	11,729	1,554	9,922	123	—	11,599	32,644	526	—	33,170
12,323	15,058	36,349	4,461	28,478	354	—	33,293	93,695	1,683	—	95,378
163	326	608	59	378	5	—	442	1,242	30	—	1,272
19,636	24,601	58,527	7,109	45,377	565	—	53,051	149,294	2,689	—	151,983
14,842	16,467	42,110	5,373	34,297	427	—	40,097	112,840	1,898	—	114,738
1,611	2,282	5,066	583	3,723	46	—	4,352	12,250	238	—	12,488
688	1,288	2,477	249	1,591	20	—	1,860	5,233	125	—	5,358
3,228	3,829	9,406	1,168	7,459	93	—	8,720	24,540	431	—	24,971
12,784	13,340	35,428	4,628	29,543	368	—	34,539	97,199	1,597	—	98,796
1,480	2,201	4,758	536	3,419	43	—	3,998	11,250	233	—	11,483
1,614	2,242	5,031	584	3,730	46	—	4,360	12,273	237	—	12,510
694	685	1,884	251	1,604	20	—	1,875	5,276	82	—	5,358
18,576	23,662	55,757	6,725	42,927	534	—	50,186	141,233	2,577	—	143,810
159,706	199,953	475,886	57,816	369,064	4,593	—	431,473	1,214,242	21,947	—	1,236,189
6,187	6,355	17,045	2,240	14,298	178	158	16,874	47,041	787	—	47,828
22,058	28,875	66,986	7,985	50,974	634	—	59,593	167,708	3,107	—	170,815
30,275	39,065	91,373	10,960	69,963	871	—	81,794	230,181	4,207	—	234,388
249,421	316,011	746,949	90,294	576,386	7,173	—	673,853	1,896,341	34,477	—	1,930,818
695,443	827,825	2,029,380	251,760	1,607,097	20,001	—	1,878,858	5,287,439	92,263	—	5,379,702
21,226	23,256	59,929	7,684	49,051	610	—	57,345	161,381	2,743	—	164,124
56,859	67,969	166,207	20,584	131,395	1,635	—	153,614	432,297	7,610	—	439,907
755	1,111	2,416	273	1,746	22	48	2,089	5,744	109	—	5,853
2,173	3,385	7,139	787	5,021	62	—	5,870	16,521	343	—	16,864
20,279	24,586	59,623	7,341	46,864	583	—	54,788	154,184	2,756	—	156,940
873	834	2,342	316	2,016	25	—	2,357	6,634	103	—	6,737
712	1,160	2,390	258	1,646	20	—	1,924	5,416	115	—	5,531
6,494	9,129	20,349	2,351	15,006	187	—	17,544	49,371	948	—	50,319
2,811	4,099	8,955	1,017	6,495	81	403	7,996	21,368	385	—	21,753
2,609	3,248	7,756	945	6,029	75	—	7,049	19,836	355	—	20,191
9,208	11,600	27,509	3,333	21,279	265	—	24,877	70,008	1,259	—	71,267
8,973	9,850	25,353	3,248	20,735	258	—	24,241	68,218	1,136	—	69,354
15,625	22,278	49,274	5,656	36,108	449	—	42,213	118,796	2,297	—	121,093
28,983	33,943	84,018	10,492	66,976	834	—	78,302	220,356	3,900	—	224,256
413	825	1,539	150	955	12	—	1,117	3,141	75	—	3,216
857	1,826	3,306	310	1,980	25	751	3,066	6,513	120	—	6,633
12,104	13,986	34,898	4,382	27,970	348	—	32,700	92,024	1,580	—	93,604
419	836	1,560	152	968	12	63	1,195	3,184	65	—	3,249
36,341	40,397	103,186	13,156	83,981	1,045	—	98,182	276,303	4,698	—	281,001
4,422	6,332	13,972	1,601	10,218	127	—	11,946	33,619	665	—	34,284
33,956	41,497	100,165	12,293	78,470	977	—	91,740	258,170	4,624	—	262,794



## Tier 2 Public Employees Contributory Retirement System

## Schedule of Employer Allocations and Pension Amounts (Continued)

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
City of Duchesne	\$ 10,700	0.0073365%	\$ 1,055	17,756	(11,720)	971	—
City of Enterprise	4,855	0.0033289	479	8,057	(5,318)	441	—
City of Green River	15,984	0.0109597	1,576	26,525	(17,508)	1,451	—
City of Harrisville	15,058	0.0103251	1,485	24,989	(16,495)	1,367	—
City of Helper	8,005	0.0054890	789	13,284	(8,769)	727	—
City of Holladay	19,151	0.0131314	1,889	31,781	(20,978)	1,739	—
City of Kanab	52,680	0.0361210	5,195	87,420	(57,704)	4,782	—
City of Milford	13,352	0.0091553	1,317	22,158	(14,626)	1,212	—
City of Moab	162,282	0.1112728	16,004	269,302	(177,762)	14,732	—
City of Monticello	18,485	0.0126745	1,823	30,675	(20,248)	1,678	—
City of Naples	12,813	0.0087857	1,264	21,263	(14,035)	1,163	—
City of North Salt Lake	75,606	0.0518412	7,456	125,466	(82,818)	6,864	—
City of Orem	371,557	0.2547670	36,643	616,585	(406,998)	33,730	—
City of Riverton	220,061	0.1508901	21,702	365,183	(241,052)	19,977	—
City of Santa Clara	46,518	0.0318964	4,588	77,195	(50,955)	4,223	—
City of Saratoga Springs	209,788	0.1438459	20,689	348,135	(229,798)	19,045	—
City of South Jordan	351,459	0.2409862	34,661	583,233	(384,983)	31,906	—
City of South Salt Lake	227,921	0.1562796	22,477	378,227	(249,661)	20,691	—
City of St George	961,535	0.6592988	94,825	1,595,630	(1,053,250)	87,289	—
City of Taylorsville	60,233	0.0413001	5,940	99,954	(65,978)	5,468	—
City of Washington Terrace	30,223	0.0207228	2,981	50,153	(33,105)	2,744	—
City of Wendover	13,556	0.0092952	1,337	22,496	(14,849)	1,231	—
City of West Haven	35,426	0.0242904	3,494	58,787	(38,805)	3,216	—
City of West Jordan	453,930	0.3112478	44,766	753,279	(497,228)	41,208	—
City of Woodland Hills	7,285	0.0049955	718	12,090	(7,980)	661	—
Clearfield City	132,481	0.0908389	13,065	219,848	(145,118)	12,027	—
Cleveland Town	2,772	0.0019004	273	4,599	(3,036)	252	—
Clinton City	35,982	0.0246722	3,549	59,711	(39,415)	3,267	—
Coalville City	13,360	0.0091606	1,318	22,170	(14,634)	1,213	—
Color Country Uniserv	1,930	0.0013235	190	3,203	(2,114)	175	—
Cottonwood Heights City	107,484	0.0736989	10,600	178,366	(117,736)	9,757	—
Cottonwood Heights P&R Srv	31,603	0.0216696	3,117	52,445	(34,618)	2,869	—
Cottonwood Imp District	31,984	0.0219308	3,154	53,077	(35,035)	2,904	—
Council On Aging Golden Age SS	11,249	0.0077129	1,109	18,667	(12,322)	1,021	—
Daggett County	19,815	0.0135864	1,954	32,882	(21,705)	1,799	—
Daggett School District	42,679	0.0292638	4,209	70,824	(46,750)	3,874	—
Davis & Weber County Canal Co	9,746	0.0066828	961	16,174	(10,676)	885	—
Davis Behavioral Health Inc	487,748	0.3344358	48,101	809,399	(534,271)	44,278	—
Davis Co Housing Authority	13,557	0.0092954	1,337	22,497	(14,850)	1,231	—
Davis Co Mosquito Abate	3,332	0.0022848	329	5,530	(3,650)	302	—
Davis County	887,485	0.6085252	87,523	1,472,748	(972,138)	80,567	—
Davis School District	7,810,327	5.3553339	770,246	12,960,937	(8,555,310)	709,028	—
Davis Technical College	142,144	0.0974641	14,018	235,882	(155,702)	12,904	—
DDI Vantage	176,804	0.1212298	17,436	293,399	(193,668)	16,050	—
Delta City	20,845	0.0142931	2,056	34,592	(22,834)	1,892	—
Dixie State University	98,862	0.0677871	9,750	164,058	(108,292)	8,975	—
Dixie Technical College	5,575	0.0038225	550	9,251	(6,107)	506	—
Duchesne Co Water Conserv Dist	4,146	0.0028431	409	6,881	(4,542)	376	—
Duchesne County	149,569	0.1025555	14,750	248,204	(163,836)	13,578	—
Duchesne School District	795,171	0.5452274	78,419	1,319,555	(871,018)	72,186	—
Eagle Mountain City	174,332	0.1195348	17,192	289,297	(190,961)	15,826	—
East Carbon City	9,185	0.0062977	906	15,242	(10,061)	834	—
East Hollywood High School	46,019	0.0315539	4,538	76,367	(50,408)	4,178	—
Educators Mutual Insurance	26,276	0.0180169	2,591	43,604	(28,783)	2,385	—
Elk Ridge City	20,049	0.0137468	1,977	33,270	(21,961)	1,820	—
Elwood Town	4,643	0.0031836	458	7,705	(5,086)	421	—
Emery Co Care & Rehab Ctr	40,088	0.0274875	3,953	66,525	(43,912)	3,639	—
Emery County	71,305	0.0488916	7,032	118,327	(78,106)	6,473	—
Emery County Recreation SSD	4,049	0.0027765	399	6,720	(4,436)	368	—
Emery School District	267,639	0.1835127	26,394	444,136	(293,167)	24,296	—

Utah Retirement Systems

Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
									Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
1,335	1,645	3,951	483	3,084	38	—	3,605	10,148	184	—	10,332
606	1,032	2,079	219	1,400	17	181	1,817	4,604	85	—	4,689
1,994	2,269	5,714	722	4,608	57	—	5,387	15,159	258	—	15,417
1,878	2,650	5,895	680	4,341	54	377	5,452	14,281	259	—	14,540
999	932	2,658	362	2,308	29	251	2,950	7,592	101	—	7,693
2,389	2,267	6,395	865	5,521	69	586	7,041	18,163	239	—	18,402
6,571	8,571	19,924	2,379	15,186	189	—	17,754	49,962	930	—	50,892
1,666	1,679	4,557	603	3,849	48	—	4,500	12,663	201	—	12,864
20,243	25,255	60,230	7,328	46,780	582	—	54,690	153,909	2,754	—	156,663
2,306	2,538	6,522	835	5,328	66	211	6,440	17,531	283	—	17,814
1,598	1,882	4,643	579	3,694	46	—	4,319	12,152	226	—	12,378
9,431	11,204	27,499	3,414	21,795	271	—	25,480	71,705	1,244	—	72,949
46,348	51,413	131,491	16,779	107,107	1,333	—	125,219	352,386	5,969	—	358,355
27,451	34,493	81,921	9,938	63,436	789	—	74,163	208,707	3,778	—	212,485
5,803	6,828	16,854	2,101	13,410	167	—	15,678	44,118	774	—	44,892
26,169	33,623	78,837	9,474	60,474	753	—	70,701	198,964	3,669	—	202,633
43,841	49,729	125,476	15,871	101,313	1,261	—	118,445	333,325	5,734	—	339,059
28,431	31,571	80,693	10,292	65,701	818	—	76,811	216,161	3,632	—	219,793
119,943	138,926	346,158	43,421	277,176	3,450	—	324,047	911,923	15,772	—	927,695
7,514	7,766	20,748	2,720	17,363	216	—	20,299	57,125	922	—	58,047
3,770	5,613	12,127	1,365	8,712	108	—	10,185	28,663	573	—	29,236
1,691	2,714	5,636	612	3,908	49	1,927	6,496	12,857	137	—	12,994
4,419	5,965	13,600	1,600	10,212	127	—	11,939	33,598	636	—	34,234
56,624	61,577	159,409	20,499	130,852	1,629	—	152,980	430,509	7,235	—	437,744
909	1,075	2,645	329	2,100	26	—	2,455	6,910	119	—	7,029
16,526	17,217	45,770	5,983	38,190	475	—	44,648	125,646	2,062	—	127,708
346	424	1,022	125	799	10	124	1,058	2,629	40	—	2,669
4,488	4,674	12,429	1,625	10,372	129	—	12,126	34,126	554	—	34,680
1,667	1,882	4,762	603	3,851	48	42	4,544	12,671	216	—	12,887
241	231	647	87	556	7	—	650	1,831	30	—	1,861
13,408	16,643	39,808	4,854	30,984	386	—	36,224	101,938	1,839	—	103,777
3,942	4,587	11,398	1,427	9,110	113	—	10,650	29,973	518	—	30,491
3,990	4,632	11,526	1,444	9,220	115	—	10,779	30,334	520	—	30,854
1,403	1,921	4,345	508	3,243	40	—	3,791	10,668	204	—	10,872
2,472	2,681	6,952	895	5,712	71	—	6,678	18,792	315	—	19,107
5,324	5,854	15,052	1,927	12,303	153	—	14,383	40,477	674	—	41,151
1,216	2,361	4,462	440	2,810	35	1,070	4,355	9,243	148	—	9,391
60,842	75,309	180,429	22,026	140,600	1,750	—	164,376	462,582	8,262	—	470,844
1,691	1,784	4,706	612	3,908	49	32	4,601	12,857	209	—	13,066
416	600	1,318	150	961	12	97	1,220	3,160	53	—	3,213
110,706	143,744	335,017	40,077	255,830	3,184	—	299,091	841,695	15,521	—	857,216
974,268	1,210,596	2,893,892	352,698	2,251,435	28,020	—	2,632,153	7,407,345	132,875	—	7,540,220
17,731	24,722	55,357	6,419	40,975	510	—	47,904	134,810	2,584	—	137,394
22,055	20,269	58,374	7,984	50,966	634	—	59,584	167,682	2,554	—	170,236
2,600	2,648	7,140	941	6,009	75	—	7,025	19,770	324	—	20,094
12,332	14,430	35,737	4,464	28,498	355	—	33,317	93,761	1,644	—	95,405
695	1,069	2,270	252	1,607	20	—	1,879	5,287	109	—	5,396
517	806	1,699	187	1,195	15	—	1,397	3,932	82	—	4,014
18,657	19,723	51,958	6,754	43,115	537	2,254	52,660	141,852	2,158	—	144,010
99,190	118,324	289,700	35,908	229,219	2,853	—	267,980	754,143	13,277	—	767,420
21,746	28,217	65,789	7,872	50,254	625	—	58,751	165,337	3,060	—	168,397
1,146	1,150	3,130	415	2,648	33	—	3,096	8,711	137	—	8,848
5,740	6,111	16,029	2,078	13,266	165	1,469	16,978	43,644	636	—	44,280
3,278	2,126	7,789	1,187	7,574	94	601	9,456	24,920	267	—	25,187
2,501	2,370	6,691	905	5,779	72	45	6,801	19,014	303	—	19,317
579	1,157	2,157	210	1,338	17	—	1,565	4,403	105	—	4,508
5,001	6,487	15,127	1,810	11,556	144	57	13,567	38,020	690	—	38,710
8,895	10,477	25,845	3,220	20,555	256	—	24,031	67,625	1,202	—	68,827
505	410	1,283	183	1,167	15	41	1,406	3,840	53	—	3,893
33,386	41,671	99,353	12,086	77,151	960	—	90,197	253,830	4,573	—	258,403

**Tier 2 Public Employees Contributory Retirement System**  
**Schedule of Employer Allocations and Pension Amounts** (Continued)

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
Emery Town	\$ 2,120	0.0014538%	\$ 209	3,518	(2,322)	192	—
Emery Water Conserv Dist	12,998	0.0089121	1,282	21,569	(14,237)	1,180	—
Enoch City	28,319	0.0194177	2,793	46,995	(31,020)	2,571	—
Ephraim City	47,306	0.0324363	4,665	78,502	(51,818)	4,294	—
Eureka City Corporation	2,451	0.0016809	242	4,068	(2,685)	223	—
Fairview City	5,962	0.0040881	588	9,894	(6,531)	541	—
Farmington City	78,185	0.0536094	7,711	129,745	(85,643)	7,098	—
Farr West City	12,799	0.0087761	1,262	21,240	(14,020)	1,162	—
Fast Forward Charter HS	43,279	0.0296755	4,268	71,820	(47,408)	3,929	—
Ferron City	8,491	0.0058218	837	14,090	(9,301)	771	—
Fillmore City	10,976	0.0075260	1,082	18,214	(12,023)	996	—
Five-County Assn of Govts	88,870	0.0609361	8,764	147,477	(97,347)	8,068	—
Fox Hollow Golf Course	4,340	0.0029757	428	7,202	(4,754)	394	—
Francis City	2,143	0.0014692	211	3,556	(2,347)	195	—
Fruit Heights City	11,882	0.0081469	1,172	19,717	(13,015)	1,079	—
Garfield County	52,457	0.0359684	5,173	87,050	(57,461)	4,762	—
Garfield School District	138,027	0.0946416	13,612	229,051	(151,193)	12,530	—
Garland City	10,500	0.0071993	1,035	17,424	(11,501)	953	—
Grand County	193,180	0.1324587	19,051	320,576	(211,607)	17,537	—
Grand County EMS SSD	38,561	0.0264400	3,803	63,990	(42,239)	3,501	—
Grand School District	368,032	0.2523497	36,295	610,735	(403,136)	33,410	—
Grand Water/Sewer Service	15,227	0.0104406	1,502	25,268	(16,679)	1,382	—
Granger-Hunter Imp Dist	148,808	0.1020340	14,675	246,942	(163,002)	13,509	—
Granite School District	8,029,236	5.5054341	791,834	13,324,209	(8,795,100)	728,901	—
Granite Uniserv	3,184	0.0021835	314	5,284	(3,488)	289	—
Grantsville City	65,067	0.0446148	6,417	107,976	(71,274)	5,907	—
Greater Salt Lake Municipal SD	87,242	0.0598196	8,604	144,775	(95,564)	7,920	—
Gunnison City	7,692	0.0052740	759	12,764	(8,425)	698	—
Gunnison Valley Hospital	152,589	0.1046264	15,048	253,216	(167,144)	13,852	—
Heber City	137,113	0.0940144	13,522	227,533	(150,191)	12,447	—
Heber Light & Power	90,931	0.0623490	8,968	150,897	(99,604)	8,255	—
Heber Valley Historic Railroad	21,263	0.0145792	2,097	35,284	(23,291)	1,930	—
Herriman City	251,741	0.1726118	24,826	417,754	(275,753)	22,853	—
High Desert Uniserv	1,930	0.0013235	190	3,203	(2,114)	175	—
High School Activities Assn	7,233	0.0049592	713	12,002	(7,922)	657	—
Highland City	38,039	0.0260823	3,751	63,124	(41,667)	3,453	—
Hinckley Town	4,864	0.0033354	480	8,072	(5,328)	442	—
Hooper City	29,443	0.0201886	2,904	48,860	(32,252)	2,673	—
Hooper Water Improv Dist	10,381	0.0071181	1,024	17,227	(11,371)	942	—
Housing Auth of Carbon Co	11,850	0.0081253	1,169	19,665	(12,980)	1,076	—
Housing Authority of SLC	170,621	0.1169901	16,826	283,139	(186,895)	15,489	—
Housing Authority Ogden City	25,654	0.0175902	2,530	42,572	(28,101)	2,329	—
Housing Connect	273,417	0.1874751	26,964	453,726	(299,497)	24,821	—
Hurricane City	134,460	0.0921959	13,260	223,132	(147,286)	12,206	—
Hurricane Valley Fire SSD	3,047	0.0020895	301	5,057	(3,338)	277	—
Hyde Park City	5,421	0.0037171	535	8,996	(5,938)	492	—
Hyrum City	29,736	0.0203890	2,933	49,345	(32,572)	2,699	—
Intech Collegiate High School	37,573	0.0257631	3,705	62,352	(41,157)	3,411	—
Iron County	219,309	0.1503742	21,628	363,934	(240,227)	19,909	—
Iron School District	935,463	0.6414221	92,254	1,552,365	(1,024,692)	84,922	—
Itineris High School	48,004	0.0329154	4,734	79,662	(52,583)	4,358	—
Ivins City	70,467	0.0483175	6,949	116,938	(77,189)	6,397	—
Jordan River Commission	2,825	0.0019368	279	4,687	(3,094)	256	—
Jordan School District	7,862,302	5.3909722	775,372	13,047,189	(8,612,244)	713,747	—
Jordan Uniserv	2,887	0.0019794	285	4,791	(3,162)	262	—
Jordan Valley Water Conserv	226,384	0.1552252	22,326	375,675	(247,977)	20,551	—
Jordanville SSD	69,233	0.0474715	6,828	114,890	(75,837)	6,285	—
Juab County	60,779	0.0416747	5,994	100,861	(66,577)	5,518	—
Juab School District	267,043	0.1831042	26,335	443,147	(292,515)	24,242	—
Juab Special Service Fire Dist	7,502	0.0051441	740	12,450	(8,218)	681	—

Utah Retirement Systems

Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
									Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
264	528	984	96	611	8	—	715	2,011	48	—	2,059
1,621	1,612	4,413	587	3,747	47	302	4,683	12,327	173	—	12,500
3,533	4,260	10,364	1,279	8,163	102	—	9,544	26,858	471	—	27,329
5,901	7,626	17,821	2,136	13,637	170	—	15,943	44,865	827	—	45,692
306	590	1,119	111	707	9	—	827	2,325	55	—	2,380
744	1,050	2,335	269	1,719	21	—	2,009	5,655	114	—	5,769
9,753	8,452	25,303	3,531	22,538	280	—	26,349	74,151	1,108	—	75,259
1,597	2,673	5,432	578	3,690	46	—	4,314	12,139	264	—	12,403
5,399	5,379	14,707	1,954	12,476	155	155	14,740	41,046	634	—	41,680
1,059	1,409	3,239	383	2,448	30	91	2,952	8,053	148	—	8,201
1,369	1,315	3,680	496	3,164	39	218	3,917	10,410	148	—	10,558
11,086	13,132	32,286	4,013	25,618	319	—	29,950	84,285	1,466	—	85,751
541	693	1,628	196	1,251	16	—	1,463	4,116	74	—	4,190
267	480	942	97	618	8	298	1,021	2,032	25	—	2,057
1,482	1,978	4,539	537	3,425	43	457	4,462	11,269	183	—	11,452
6,544	8,130	19,436	2,369	15,121	188	—	17,678	49,750	894	—	50,644
17,218	24,216	53,964	6,233	39,788	495	—	46,516	130,906	2,517	—	133,423
1,310	1,618	3,881	474	3,027	38	—	3,539	9,958	182	—	10,140
24,098	28,751	70,386	8,724	55,687	693	—	65,104	183,213	3,260	—	186,473
4,810	8,962	17,273	1,741	11,116	138	—	12,995	36,571	873	—	37,444
45,909	51,305	130,624	16,620	106,090	1,320	—	124,030	349,043	5,919	—	354,962
1,899	2,530	5,811	688	4,389	55	963	6,095	14,441	212	—	14,653
18,563	21,501	53,573	6,720	42,896	534	—	50,150	141,131	2,443	—	143,574
1,001,575	1,207,106	2,937,582	362,584	2,314,538	28,806	—	2,705,928	7,614,959	134,615	—	7,749,574
397	793	1,479	144	918	11	—	1,073	3,020	72	—	3,092
8,117	10,671	24,695	2,938	18,756	233	—	21,927	61,710	1,150	—	62,860
10,883	21,403	40,206	3,940	25,149	313	—	29,402	82,741	1,975	—	84,716
959	1,244	2,901	347	2,217	28	—	2,592	7,295	132	—	7,427
19,034	22,523	55,409	6,891	43,986	547	—	51,424	144,716	2,501	—	147,217
17,104	21,412	50,963	6,192	39,525	492	2,307	48,516	130,038	2,170	—	132,208
11,343	13,991	33,589	4,106	26,212	326	—	30,644	86,239	1,561	—	87,800
2,652	2,657	7,239	960	6,129	76	—	7,165	20,166	330	—	20,496
31,402	41,353	95,608	11,368	72,568	903	—	84,839	238,752	4,460	—	243,212
241	229	645	87	556	7	6	656	1,831	29	—	1,860
902	1,104	2,663	327	2,085	26	10	2,448	6,859	120	—	6,979
4,745	6,766	14,964	1,718	10,965	136	258	13,077	36,076	670	—	36,746
607	935	1,984	220	1,402	17	558	2,197	4,613	57	—	4,670
3,673	4,400	10,746	1,330	8,487	106	—	9,923	27,924	494	—	28,418
1,295	1,806	4,043	469	2,993	37	—	3,499	9,846	190	—	10,036
1,478	2,162	4,716	535	3,416	43	—	3,994	11,239	222	—	11,461
21,283	26,298	63,070	7,705	49,184	612	3,986	61,487	161,817	2,584	—	164,401
3,200	3,930	9,459	1,158	7,395	92	—	8,645	24,330	447	—	24,777
34,106	42,535	101,462	12,347	78,816	981	—	92,144	259,310	4,685	—	263,995
16,773	21,970	50,949	6,072	38,760	482	—	45,314	127,523	2,368	—	129,891
380	578	1,235	138	878	11	92	1,119	2,890	56	—	2,946
676	1,048	2,216	245	1,563	19	229	2,056	5,141	98	—	5,239
3,709	5,103	11,511	1,343	8,572	107	—	10,022	28,201	530	—	28,731
4,687	5,293	13,391	1,697	10,831	135	—	12,663	35,635	618	—	36,253
27,357	32,497	79,763	9,904	63,219	787	—	73,910	207,993	3,613	—	211,606
116,691	148,563	350,176	42,244	269,660	3,356	—	315,260	887,197	16,151	—	903,348
5,988	8,469	18,815	2,168	13,838	172	—	16,178	45,528	897	—	46,425
8,790	10,857	26,044	3,182	20,313	253	—	23,748	66,831	1,207	—	68,038
352	820	1,428	128	814	10	153	1,105	2,679	64	—	2,743
980,752	1,273,202	2,967,701	355,045	2,266,417	28,207	—	2,649,669	7,456,639	137,450	—	7,594,089
360	552	1,174	130	832	10	176	1,148	2,738	44	—	2,782
28,239	36,696	85,486	10,223	65,258	812	—	76,293	214,703	3,976	—	218,679
8,636	11,874	26,795	3,126	19,957	248	—	23,331	65,661	1,269	—	66,930
7,582	10,554	23,654	2,745	17,520	218	—	20,483	57,643	1,090	—	58,733
33,311	41,688	99,241	12,059	76,979	958	—	89,996	253,264	4,579	—	257,843
936	1,868	3,485	339	2,163	27	—	2,529	7,115	170	—	7,285

**Tier 2 Public Employees Contributory Retirement System**  
**Schedule of Employer Allocations and Pension Amounts** (Continued)

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments
Kamas City	\$ 7,991	0.0054792%	\$ 788	13,261	(8,753)	725	—
Kane County	177,962	0.1220241	17,550	295,322	(194,937)	16,156	—
Kane County Water Conserv Dist	19,633	0.0134616	1,936	32,580	(21,505)	1,782	—
Kane School District	204,446	0.1401831	20,162	339,270	(223,947)	18,560	—
Kaysville City	93,905	0.0643880	9,261	155,831	(102,862)	8,525	—
Kearns Improvement Dist	31,089	0.0213166	3,066	51,590	(34,054)	2,822	—
Laverkin City	14,616	0.0100221	1,441	24,255	(16,011)	1,327	—
Layton City	308,232	0.2113464	30,397	511,499	(337,632)	27,982	—
Lehi City	411,084	0.2818694	40,541	682,178	(450,295)	37,319	—
Lewiston City	15,862	0.0108762	1,564	26,322	(17,375)	1,440	—
Lindon City	57,322	0.0393039	5,653	95,123	(62,789)	5,204	—
Logan City	433,951	0.2975487	42,796	720,125	(475,343)	39,394	—
Logan School District	702,707	0.4818278	69,300	1,166,116	(769,735)	63,792	—
Manti City	24,371	0.0167103	2,403	40,442	(26,695)	2,212	—
Mapleton City	40,128	0.0275147	3,957	66,591	(43,956)	3,643	—
Marriott-Slaterville City	10,293	0.0070578	1,015	17,081	(11,275)	934	—
Mayfield Town	1,429	0.0009795	141	2,371	(1,565)	130	—
Metro Water Dist SLC/Sandy	79,436	0.0544670	7,834	131,821	(87,013)	7,211	—
Midvale City	192,551	0.1320274	18,989	319,532	(210,918)	17,480	—
Midvalley Improvement District	11,453	0.0078533	1,130	19,006	(12,546)	1,040	—
Midway City	30,030	0.0205908	2,962	49,834	(32,894)	2,726	—
Military Installation Devel	16,957	0.0116269	1,672	28,139	(18,574)	1,539	—
Millard Co Care & Rehab Inc	92,535	0.0634487	9,126	153,558	(101,361)	8,400	—
Millard County	127,585	0.0874816	12,582	211,722	(139,755)	11,582	—
Millard School District	374,035	0.2564657	36,887	620,696	(409,712)	33,955	—
Millcreek City	75,514	0.0517776	7,447	125,312	(82,716)	6,855	—
Millville City	2,851	0.0019549	281	4,731	(3,123)	259	—
Minersville Town	2,523	0.0017299	249	4,187	(2,764)	229	—
Mona City	6,649	0.0045593	656	11,034	(7,284)	604	—
Monroe City	8,564	0.0058723	845	14,212	(9,381)	777	—
Monticello Academy	130,228	0.0892936	12,843	216,108	(142,649)	11,822	—
Morgan City Corporation	22,635	0.0155201	2,232	37,562	(24,794)	2,055	—
Morgan County	35,300	0.0242042	3,481	58,579	(38,667)	3,205	—
Morgan School District	372,793	0.2556142	36,764	618,635	(408,352)	33,842	—
Moroni City	3,889	0.0026665	384	6,453	(4,260)	353	—
Mount Pleasant City	32,853	0.0225263	3,240	54,518	(35,986)	2,982	—
Mountain Regional Water SSD	44,038	0.0301956	4,343	73,079	(48,238)	3,998	—
Mountainland Assn of Govt	84,485	0.0579289	8,332	140,199	(92,543)	7,670	—
Mt Olympus Improvement Dist	40,602	0.0278394	4,004	67,377	(44,474)	3,686	—
Murray City	390,629	0.2678439	38,523	648,234	(427,889)	35,462	—
Murray School District	807,407	0.5536172	79,626	1,339,860	(884,420)	73,297	—
Myton City	2,682	0.0018391	265	4,451	(2,938)	243	—
N Tooele Co Fire Protection SD	216	0.0001482	21	359	(237)	20	—
N UT Environmental Rsrc Agcy	10,260	0.0070351	1,012	17,026	(11,239)	931	—
Nebo Credit Union	35,350	0.0242384	3,486	58,662	(38,722)	3,209	—
Nebo School District	3,693,599	2.5326027	364,259	6,129,385	(4,045,911)	335,308	—
Nephi City	75,587	0.0518280	7,454	125,434	(82,797)	6,862	—
Nibley City Corporation	35,746	0.0245101	3,525	59,319	(39,156)	3,245	—
Noah Webster Academy Inc	62,091	0.0425740	6,123	103,037	(68,013)	5,637	—
North Davis Co Sewer Dist	46,227	0.0316967	4,559	76,712	(50,636)	4,197	—
North Emery Water Users SSD	9,833	0.0067420	970	16,317	(10,771)	893	—
North Logan City	64,702	0.0443642	6,381	107,370	(70,873)	5,874	—
North Ogden City	94,691	0.0649270	9,338	157,136	(103,723)	8,596	—
North Park Police Agency	6,116	0.0041938	603	10,150	(6,700)	555	—
North Pointe Solid Waste	47,344	0.0324628	4,669	78,566	(51,860)	4,298	—
North Sanpete School Dist	238,340	0.1634233	23,505	395,516	(261,074)	21,637	—
North Summit School District	109,152	0.0748429	10,764	181,134	(119,564)	9,909	—
North View Fire District	122	0.0000838	12	203	(134)	11	—
Northeastern Counseling Ctr	118,592	0.0813155	11,695	196,799	(129,904)	10,766	—
Nuames Charter School	115,077	0.0789055	11,349	190,966	(126,054)	10,447	—

Utah Retirement Systems

Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
								Proportionate Share of Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
997	1,457	3,179	361	2,304	29	—	2,694	7,579	151	—	7,730
22,199	22,907	61,262	8,036	51,300	638	—	59,974	168,780	2,743	—	171,523
2,449	2,606	6,837	887	5,659	70	—	6,616	18,620	307	—	18,927
25,503	29,560	73,623	9,232	58,934	733	—	68,899	193,897	3,371	—	197,268
11,714	12,902	33,141	4,241	27,069	337	—	31,647	89,060	1,517	—	90,577
3,878	4,675	11,375	1,404	8,962	112	735	11,213	29,485	463	—	29,948
1,823	2,149	5,299	660	4,213	52	—	4,925	13,862	240	—	14,102
38,449	44,807	111,238	13,919	88,852	1,106	—	103,877	292,328	5,081	—	297,409
51,279	64,344	152,942	18,564	118,501	1,475	—	138,540	389,874	7,023	—	396,897
1,979	2,239	5,658	716	4,572	57	—	5,345	15,044	256	—	15,300
7,150	10,197	22,551	2,589	16,524	206	—	19,319	54,364	1,079	—	55,443
54,132	63,281	156,807	19,596	125,092	1,557	—	146,245	411,561	7,175	—	418,736
87,656	104,383	255,831	31,733	202,565	2,521	—	236,819	666,450	11,816	—	678,266
3,040	3,593	8,845	1,101	7,025	87	—	8,213	23,113	392	—	23,505
5,006	6,440	15,089	1,812	11,567	144	—	13,523	38,058	709	—	38,767
1,284	2,133	4,351	465	2,967	37	—	3,469	9,762	209	—	9,971
178	356	664	65	412	5	—	482	1,355	32	—	1,387
9,909	13,528	30,648	3,587	22,898	285	—	26,770	75,337	1,438	—	76,775
24,019	28,635	70,134	8,695	55,506	691	—	64,892	182,617	3,175	—	185,792
1,429	1,838	4,307	517	3,302	41	—	3,860	10,862	201	—	11,063
3,746	3,854	10,326	1,356	8,657	108	99	10,220	28,481	464	—	28,945
2,115	4,116	7,770	766	4,888	61	—	5,715	16,082	384	—	16,466
11,543	13,245	33,188	4,179	26,674	332	—	31,185	87,760	1,484	—	89,244
15,915	21,020	48,517	5,761	36,778	458	—	42,997	121,002	2,261	—	123,263
46,657	54,852	135,464	16,891	107,821	1,342	—	126,054	354,736	6,179	—	360,915
9,420	14,567	30,842	3,410	21,768	271	—	25,449	71,617	1,485	—	73,102
356	659	1,274	129	822	10	228	1,189	2,704	49	—	2,753
315	533	1,077	114	727	9	54	904	2,393	49	—	2,442
829	1,630	3,063	300	1,917	24	—	2,241	6,306	151	—	6,457
1,068	1,692	3,537	387	2,469	31	—	2,887	8,122	170	—	8,292
16,245	19,816	47,883	5,881	37,540	467	—	43,888	123,508	2,178	—	125,686
2,823	3,935	8,813	1,022	6,525	81	—	7,628	21,467	417	—	21,884
4,403	4,474	12,082	1,594	10,176	127	—	11,897	33,479	533	—	34,012
46,503	60,104	140,449	16,835	107,463	1,337	—	125,635	353,558	6,523	—	360,081
485	422	1,260	176	1,121	14	108	1,419	3,688	48	—	3,736
4,098	5,641	12,721	1,484	9,470	118	—	11,072	31,158	609	—	31,767
5,493	6,667	16,158	1,989	12,695	158	—	14,842	41,766	738	—	42,504
10,539	14,754	32,963	3,815	24,354	303	—	28,472	80,126	1,566	—	81,692
5,065	5,766	14,517	1,833	11,704	146	—	13,683	38,507	659	—	39,166
48,727	57,874	142,063	17,640	112,604	1,401	—	131,645	370,474	6,499	—	376,973
100,717	125,270	299,284	36,461	232,746	2,897	—	272,104	765,747	13,752	—	779,499
335	310	888	121	773	10	1	905	2,544	38	—	2,582
27	54	101	10	62	1	—	73	205	5	—	210
1,280	1,984	4,195	463	2,958	37	—	3,458	9,731	204	—	9,935
4,410	6,218	13,837	1,596	10,190	127	—	11,913	33,526	659	—	34,185
460,743	521,486	1,317,537	166,795	1,064,731	13,251	—	1,244,777	3,503,024	59,697	—	3,562,721
9,429	11,900	28,191	3,413	21,789	271	—	25,473	71,687	1,305	—	72,992
4,459	5,005	12,709	1,614	10,304	128	—	12,046	33,902	575	—	34,477
7,745	6,762	20,144	2,804	17,899	223	677	21,603	58,887	804	—	59,691
5,766	7,294	17,257	2,088	13,326	166	—	15,580	43,842	811	—	44,653
1,227	1,463	3,583	444	2,834	35	95	3,408	9,325	154	—	9,479
8,071	10,594	24,539	2,922	18,651	232	—	21,805	61,363	1,145	—	62,508
11,812	13,492	33,900	4,276	27,296	340	—	31,912	89,805	1,547	—	91,352
763	1,390	2,708	276	1,763	22	—	2,061	5,801	133	—	5,934
5,906	7,141	17,345	2,138	13,648	170	—	15,956	44,902	798	—	45,700
29,731	35,535	86,903	10,763	68,705	855	—	80,323	226,042	3,995	—	230,037
13,616	17,589	41,114	4,929	31,465	392	—	36,786	103,521	1,898	—	105,419
15	610	636	6	35	—	632	673	116	3	—	119
14,793	18,598	44,157	5,355	34,186	425	—	39,966	112,473	2,045	—	114,518
14,355	19,781	44,583	5,197	33,173	413	—	38,783	109,140	2,108	—	111,248

**Tier 2 Public Employees Contributory Retirement System**  
**Schedule of Employer Allocations and Pension Amounts** (Continued)

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments
Oakley City	\$ 10,165	0.0069696%	\$ 1,002	16,868	(11,134)	923	—
Ogden City Corp	647,017	0.4436422	63,808	1,073,699	(708,732)	58,737	—
Ogden School District	1,901,955	1.3041199	187,569	3,156,221	(2,083,372)	172,661	—
Ogden-Weber Tech College	33,634	0.0230617	3,317	55,814	(36,842)	3,053	—
Oquirrh Rec and Parks District	20,457	0.0140267	2,017	33,947	(22,408)	1,857	—
Orangeville City	2,191	0.0015024	216	3,636	(2,400)	199	—
Orderville Town	2,204	0.0015115	217	3,658	(2,415)	200	—
Panguitch City Corporation	11,740	0.0080496	1,158	19,482	(12,859)	1,066	—
Park City	894,536	0.6133599	88,218	1,484,449	(979,861)	81,207	—
Park City Fire Service	16,091	0.0110332	1,587	26,702	(17,626)	1,461	—
Park City School District	1,221,638	0.8376449	120,477	2,027,262	(1,338,163)	110,901	—
Parowan City	15,394	0.0105551	1,518	25,545	(16,862)	1,397	—
Payson City	142,811	0.0979215	14,084	236,989	(156,433)	12,964	—
Perry City	16,406	0.0112492	1,618	27,225	(17,971)	1,489	—
Piute County	9,145	0.0062703	902	15,175	(10,017)	830	—
Piute School District	49,782	0.0341343	4,909	82,612	(54,531)	4,519	—
Plain City	10,782	0.0073927	1,063	17,892	(11,810)	979	—
Pleasant Grove City	109,447	0.0750450	10,794	181,623	(119,887)	9,936	—
Pleasant View City	24,319	0.0166750	2,398	40,357	(26,639)	2,208	—
Powder Mountain Water & Sewer	16,162	0.0110817	1,594	26,820	(17,703)	1,467	—
Price City	56,502	0.0387419	5,572	93,763	(61,891)	5,129	—
Price River Water Improve	33,357	0.0228722	3,290	55,355	(36,539)	3,028	—
Providence City	19,409	0.0133081	1,914	32,208	(21,260)	1,762	—
Provo City Corp	877,144	0.6014344	86,503	1,455,587	(960,810)	79,628	—
Provo Housing Authority	19,390	0.0132952	1,912	32,177	(21,239)	1,760	—
Provo River Water Users	25,863	0.0177334	2,551	42,918	(28,330)	2,348	—
Provo School District	1,933,217	1.3255556	190,652	3,208,099	(2,117,616)	175,499	—
Rich County	23,476	0.0160969	2,315	38,958	(25,715)	2,131	—
Rich School District	66,149	0.0453566	6,524	109,772	(72,459)	6,005	—
Richfield City	16,803	0.0115212	1,657	27,884	(18,405)	1,525	—
Richmond City	17,303	0.0118645	1,706	28,714	(18,954)	1,571	—
Riverdale City	47,026	0.0322443	4,638	78,037	(51,511)	4,269	—
Roosevelt City	31,729	0.0217555	3,129	52,652	(34,755)	2,880	—
Roy City	92,613	0.0635023	9,133	153,688	(101,447)	8,407	—
S Utah Valley Electric Svc Dst	41,695	0.0285894	4,112	69,192	(45,672)	3,785	—
S Utah Valley Solid Waste	34,903	0.0239321	3,442	57,920	(38,232)	3,169	—
Salem City	61,316	0.0420430	6,047	101,752	(67,165)	5,566	—
Salina City	6,814	0.0046723	672	11,308	(7,464)	619	—
Salt Lake Arts Academy	55,286	0.0379083	5,452	91,745	(60,560)	5,019	—
Salt Lake City Corp	4,182,240	2.8676507	412,448	6,940,266	(4,581,160)	379,667	—
Salt Lake City Public Library	218,287	0.1496735	21,527	362,239	(239,108)	19,816	—
Salt Lake Co Serv Area 3	5,104	0.0034996	503	8,470	(5,591)	463	—
Salt Lake Community College	393,180	0.2695928	38,775	652,466	(430,683)	35,693	—
Salt Lake County	4,817,532	3.3032537	475,100	7,994,509	(5,277,049)	437,340	—
Salt Lake School District	3,143,689	2.1555442	310,027	5,216,831	(3,443,548)	285,387	—
San Juan County	118,893	0.0815217	11,725	197,298	(130,233)	10,793	—
San Juan Mental Health	29,485	0.0202172	2,908	48,930	(32,298)	2,677	—
San Juan School District	547,653	0.3755108	54,009	908,808	(599,890)	49,716	—
Sandy City	523,698	0.3590855	51,646	869,056	(573,650)	47,542	—
Sandy Suburban Imp Dist	5,110	0.0035039	504	8,480	(5,598)	464	—
Sanpete County	77,132	0.0528872	7,607	127,997	(84,489)	7,002	—
Santaquin City	43,726	0.0299816	4,312	72,561	(47,897)	3,969	—
Sevier County	82,723	0.0567210	8,158	137,276	(90,614)	7,510	—
Sevier School District	423,776	0.2905718	41,792	703,240	(464,197)	38,471	—
Six-County Assoc of Govt	31,788	0.0217964	3,135	52,751	(34,820)	2,886	—
SLC Mosquito Abatement	28,724	0.0196954	2,833	47,667	(31,464)	2,608	—
Smithfield City Corp	35,345	0.0242348	3,486	58,653	(38,716)	3,209	—
Snow College	43,160	0.0295934	4,256	71,622	(47,276)	3,918	—
Snyder Basin Special Rec Dist	76,694	0.0525867	7,563	127,270	(84,009)	6,962	—
Snyderville Basin W R D	43,555	0.0298642	4,295	72,277	(47,709)	3,954	—

Utah Retirement Systems

Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions	
									Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions		
1,268	1,533	3,724	459	2,930	36	125	3,550	9,640	162	—	9,802	
80,710	94,095	233,542	29,218	186,512	2,321	—	218,051	613,633	10,665	—	624,298	
237,252	267,617	677,530	85,888	548,265	6,823	—	640,976	1,803,821	30,770	—	1,834,591	
4,195	5,320	12,568	1,519	9,695	121	—	11,335	31,898	576	—	32,474	
2,552	4,033	8,442	924	5,897	73	122	7,016	19,401	389	—	19,790	
273	724	1,196	99	632	8	347	1,086	2,078	42	—	2,120	
275	339	814	100	635	8	—	743	2,091	37	—	2,128	
1,464	1,328	3,858	530	3,384	42	—	3,956	11,134	176	—	11,310	
111,585	124,502	317,294	40,395	257,863	3,209	—	301,467	848,382	14,557	—	862,939	
2,007	2,252	5,720	727	4,638	58	437	5,860	15,261	235	—	15,496	
152,388	185,323	448,612	55,167	352,154	4,383	—	411,704	1,158,606	20,555	—	1,179,161	
1,920	3,324	6,641	695	4,437	55	768	5,955	14,600	285	—	14,885	
17,814	21,439	52,217	6,449	41,167	512	—	48,128	135,442	2,409	—	137,851	
2,047	2,863	6,399	741	4,729	59	256	5,785	15,560	291	—	15,851	
1,141	1,275	3,246	413	2,636	33	—	3,082	8,673	150	—	8,823	
6,210	7,040	17,769	2,248	14,350	179	7	16,784	47,214	812	—	48,026	
1,345	2,051	4,375	487	3,108	39	368	4,002	10,225	176	—	10,401	
13,653	16,339	39,928	4,942	31,550	393	239	37,124	103,800	1,865	—	105,665	
3,034	3,821	9,063	1,098	7,010	87	69	8,264	23,064	413	—	23,477	
2,016	3,862	7,345	730	4,659	58	—	5,447	15,328	366	—	15,694	
7,048	8,104	20,281	2,552	16,287	203	—	19,042	53,587	929	—	54,516	
4,161	4,746	11,935	1,506	9,616	120	—	11,242	31,636	532	—	32,168	
2,421	2,657	6,840	876	5,595	70	325	6,866	18,407	286	—	18,693	
109,416	117,330	306,374	39,610	252,849	3,147	—	295,606	831,887	13,773	—	845,660	
2,419	2,458	6,637	876	5,589	70	1,257	7,792	18,390	206	—	18,596	
3,226	4,465	10,039	1,168	7,455	93	31	8,747	24,528	454	—	24,982	
241,152	258,188	674,839	87,300	557,277	6,936	—	651,513	1,833,471	30,316	—	1,863,787	
2,928	2,603	7,662	1,060	6,767	84	—	7,911	22,265	329	—	22,594	
8,251	9,710	23,966	2,987	19,068	237	—	22,292	62,736	1,071	—	63,807	
2,096	2,910	6,531	759	4,844	60	20	5,683	15,936	294	—	16,230	
2,158	2,368	6,097	781	4,988	62	25	5,856	16,411	274	—	16,685	
5,866	7,872	18,007	2,124	13,556	169	—	15,849	44,599	829	—	45,428	
3,958	4,637	11,475	1,433	9,146	114	2,089	12,782	30,092	366	—	30,458	
11,553	11,439	31,399	4,182	26,697	332	—	31,211	87,835	1,393	—	89,228	
5,201	7,099	16,085	1,883	12,019	150	—	14,052	39,544	751	—	40,295	
4,354	6,968	14,491	1,576	10,061	125	132	11,894	33,102	684	—	33,786	
7,649	11,035	24,250	2,769	17,675	220	—	20,664	58,153	1,141	—	59,294	
850	1,105	2,574	308	1,964	24	211	2,507	6,463	106	—	6,569	
6,896	7,837	19,752	2,497	15,937	198	—	18,632	52,434	888	—	53,322	
521,697	627,074	1,528,438	188,861	1,205,588	15,004	—	1,409,453	3,966,453	70,085	—	4,036,538	
27,229	32,371	79,416	9,857	62,924	783	—	73,564	207,024	3,616	—	210,640	
637	1,225	2,325	230	1,471	18	—	1,719	4,841	116	—	4,957	
49,046	35,858	120,597	17,755	113,339	1,411	2,601	135,106	372,893	5,015	—	377,908	
600,944	683,874	1,722,158	217,550	1,388,720	17,283	—	1,623,553	4,568,966	78,146	—	4,647,112	
392,147	447,300	1,124,834	141,963	906,212	11,278	—	1,059,453	2,981,487	51,097	—	3,032,584	
14,831	18,201	43,825	5,369	34,273	427	1,084	41,153	112,758	1,948	—	114,706	
3,678	4,394	10,749	1,331	8,500	106	23	9,960	27,964	485	—	28,449	
68,315	77,828	195,859	24,731	157,868	1,965	—	184,564	519,396	8,907	—	528,303	
65,327	75,682	188,551	23,649	150,963	1,879	—	176,491	496,677	8,667	—	505,344	
637	595	1,696	231	1,473	18	—	1,722	4,846	75	—	4,921	
9,621	10,167	26,790	3,483	22,234	277	—	25,994	73,152	1,194	—	74,346	
5,454	7,006	16,429	1,975	12,605	157	—	14,737	41,470	758	—	42,228	
10,319	11,731	29,560	3,736	23,846	297	—	27,879	78,455	1,343	—	79,798	
52,862	67,689	159,022	19,137	122,159	1,520	—	142,816	401,911	7,371	—	409,282	
3,965	6,381	13,232	1,435	9,163	114	—	10,712	30,148	642	—	30,790	
3,583	3,994	10,185	1,297	8,280	103	—	9,680	27,242	468	—	27,710	
4,409	5,405	13,023	1,596	10,189	127	660	12,572	33,521	565	—	34,086	
5,384	5,377	14,679	1,949	12,441	155	929	15,474	40,933	641	—	41,574	
9,567	10,282	26,811	3,463	22,108	275	1,636	27,482	72,736	1,045	—	73,781	
5,433	6,321	15,708	1,967	12,555	156	—	14,678	41,307	721	—	42,028	



**Tier 2 Public Employees Contributory Retirement System**  
**Schedule of Employer Allocations and Pension Amounts** (Continued)

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
So Davis Metro Fire Agency	\$ 3,963	0.0027173%	\$ 391	6,576	(4,341)	360	—
So Davis Recreation Center	32,233	0.0221015	3,179	53,490	(35,308)	2,926	—
So SL Valley Mosq Abate	9,991	0.0068503	985	16,579	(10,944)	907	—
So Utah Valley Animal Svcs SSD	5,806	0.0039811	573	9,635	(6,360)	527	—
Soldier Hollow Charter School	57,682	0.0395509	5,689	95,721	(63,184)	5,236	—
Solid Waste SSD #1	20,751	0.0142285	2,046	34,436	(22,730)	1,884	—
South Davis Sewer Dist	87,225	0.0598078	8,602	144,746	(95,545)	7,918	—
South Davis Water Dist	4,286	0.0029389	423	7,113	(4,695)	389	—
South Ogden City	42,744	0.0293082	4,215	70,931	(46,821)	3,880	—
South Ogden Conserv Dist	54,819	0.0375881	5,406	90,970	(60,048)	4,977	—
South Sanpete School Dist	334,728	0.2295142	33,011	555,468	(366,656)	30,387	—
South Summit School District	166,151	0.1139252	16,386	275,721	(181,999)	15,083	—
South Valley Sewer District	112,517	0.0771498	11,096	186,717	(123,249)	10,214	—
South Valley Water Reclamation	66,700	0.0457341	6,578	110,685	(73,062)	6,055	—
South Weber City	31,390	0.0215236	3,096	52,091	(34,385)	2,850	—
Southeastern Utah AoG	48,183	0.0330380	4,752	79,958	(52,779)	4,374	—
Southeastern Utah Health	86,838	0.0595428	8,564	144,105	(95,121)	7,883	—
Southern Utah University	522,321	0.3581416	51,511	866,772	(572,142)	47,417	—
Southwest Educ Development Ctr	17,617	0.0120796	1,737	29,235	(19,298)	1,599	—
Southwest Technical College	125,611	0.0861278	12,388	208,446	(137,592)	11,403	—
Spanish Fork City	332,046	0.2276754	32,746	551,018	(363,718)	30,143	—
Spring City	1,192	0.0008176	118	1,979	(1,306)	108	—
Springville City	264,820	0.1815803	26,116	439,459	(290,080)	24,041	—
St George Housing Auth	5,351	0.0036688	528	8,879	(5,861)	486	—
Stansbury Park Improv Dist	3,963	0.0027174	391	6,577	(4,341)	360	—
Stansbury Service Agency	31,418	0.0215426	3,098	52,137	(34,415)	2,852	—
State of Utah	25,596,681	17.5509658	2,524,319	42,476,708	(28,038,203)	2,323,696	—
Success Academy	51,356	0.0352138	5,065	85,224	(56,255)	4,662	—
Summit Academy High School	109,131	0.0748284	10,762	181,099	(119,541)	9,907	—
Summit Academy Inc	450,147	0.3086537	44,393	747,001	(493,084)	40,865	—
Summit County	349,679	0.2397653	34,485	580,278	(383,032)	31,744	—
Summit County Service Area 3	747	0.0005120	74	1,239	(818)	68	—
Sunset City	15,431	0.0105808	1,522	25,608	(16,903)	1,401	—
Sw Behavioral Health Center	248,440	0.1703487	24,501	412,277	(272,137)	22,554	—
Sw Mosquito Abatement/Control	10,288	0.0070542	1,015	17,073	(11,269)	934	—
Sw UT Public Health Dept	113,651	0.0779277	11,208	188,600	(124,492)	10,317	—
Syracuse City Corp	105,639	0.0724342	10,418	175,305	(115,716)	9,590	—
Taylor West Weber Wtr Imp Dist	13,053	0.0089501	1,287	21,661	(14,298)	1,185	—
Taylorville-Bennion Imp	56,347	0.0386360	5,557	93,507	(61,722)	5,115	—
Timberlakes Water SSD	18,943	0.0129888	1,868	31,435	(20,750)	1,720	—
Timpanogos SSD	78,747	0.0539945	7,766	130,677	(86,258)	7,149	—
Tintic School District	27,107	0.0185867	2,673	44,983	(29,693)	2,461	—
Tooele City	158,391	0.1086048	15,620	262,844	(173,500)	14,379	—
Tooele County	374,957	0.2570980	36,978	622,227	(410,722)	34,039	—
Tooele County Housing	14,001	0.0096000	1,381	23,234	(15,336)	1,271	—
Tooele School District	1,696,009	1.1629086	167,259	2,814,462	(1,857,782)	153,965	—
Tooele Technical College	30,378	0.0208295	2,996	50,411	(33,276)	2,758	—
Toquerville City	20,599	0.0141243	2,031	34,184	(22,564)	1,870	—
Torrey Town	3,246	0.0022256	320	5,386	(3,555)	295	—
Town of Alta	9,601	0.0065831	947	15,932	(10,517)	872	—
Town of Apple Valley	719	0.0004931	71	1,193	(788)	65	—
Town of Brian Head	10,269	0.0070413	1,013	17,041	(11,249)	932	—
Town of Garden City	13,588	0.0093167	1,340	22,548	(14,884)	1,234	—
Town of Goshen	7,350	0.0050395	725	12,197	(8,051)	667	—
Town of Manila	6,365	0.0043646	628	10,563	(6,973)	578	—
Town of Mantua	4,713	0.0032316	465	7,821	(5,163)	428	—
Town of Paragonah	2,864	0.0019636	282	4,752	(3,137)	260	—
Town of Springdale	35,895	0.0246122	3,540	59,566	(39,319)	3,259	—
Trans-Jordan Cities	70,916	0.0486255	6,994	117,683	(77,681)	6,438	—
Tremonton City	35,681	0.0244658	3,519	59,212	(39,085)	3,239	—

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
								Proportionate Share of Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
494	734	1,588	179	1,142	14	—	1,335	3,758	75	—	3,833
4,021	5,570	12,517	1,456	9,292	116	—	10,864	30,570	586	—	31,156
1,246	1,664	3,817	451	2,880	36	738	4,105	9,475	131	—	9,606
724	774	2,025	262	1,674	21	—	1,957	5,507	90	—	5,597
7,195	9,600	22,031	2,605	16,628	207	—	19,440	54,706	1,042	—	55,748
2,589	3,899	8,372	937	5,982	74	1,389	8,382	19,680	325	—	20,005
10,881	17,547	36,346	3,939	25,144	313	—	29,396	82,724	1,746	—	84,470
535	958	1,882	194	1,236	15	38	1,483	4,065	92	—	4,157
5,332	6,861	16,073	1,930	12,321	153	230	14,634	40,538	733	—	41,271
6,838	7,756	19,571	2,476	15,802	197	—	18,475	51,991	885	—	52,876
41,754	51,765	123,906	15,116	96,490	1,201	—	112,807	317,457	5,773	—	323,230
20,726	24,044	59,853	7,503	47,895	596	—	55,994	157,578	2,742	—	160,320
14,035	15,449	39,698	5,081	32,435	404	268	38,188	106,711	1,770	—	108,481
8,320	8,063	22,438	3,012	19,227	239	448	22,926	63,258	954	—	64,212
3,916	4,534	11,300	1,418	9,049	113	—	10,580	29,771	510	—	30,281
6,010	9,109	19,493	2,176	13,889	173	9	16,247	45,697	932	—	46,629
10,832	16,378	35,093	3,921	25,032	312	—	29,265	82,358	1,662	—	84,020
65,155	82,819	195,391	23,587	150,566	1,874	—	176,027	495,371	8,993	—	504,364
2,198	1,840	5,637	796	5,078	63	342	6,279	16,708	230	—	16,938
15,669	21,287	48,359	5,672	36,209	451	—	42,332	119,130	2,249	—	121,379
41,420	48,960	120,523	14,995	95,717	1,191	—	111,903	314,914	5,503	—	320,417
149	272	529	54	344	4	405	807	1,131	(3)	—	1,128
33,034	37,946	95,021	11,959	76,338	950	—	89,247	251,157	4,300	—	255,457
667	1,022	2,175	242	1,542	19	—	1,803	5,075	102	—	5,177
494	918	1,772	179	1,142	14	—	1,335	3,759	90	—	3,849
3,919	5,975	12,746	1,419	9,057	113	319	10,908	29,797	590	—	30,387
3,192,959	3,601,516	9,118,171	1,155,880	7,378,593	91,832	—	8,626,305	24,275,998	413,062	—	24,689,060
6,406	8,502	19,570	2,319	14,804	184	—	17,307	48,707	917	—	49,624
13,613	14,310	37,830	4,928	31,459	392	—	36,779	103,501	1,703	—	105,204
56,152	62,971	159,988	20,328	129,761	1,615	—	151,704	426,921	7,274	—	434,195
43,619	49,744	125,107	15,791	100,800	1,255	—	117,846	331,637	5,640	—	337,277
93	186	347	34	215	3	—	252	708	17	—	725
1,925	2,385	5,711	697	4,448	55	—	5,200	14,635	264	—	14,899
30,991	31,196	84,741	11,219	71,616	891	—	83,726	235,621	3,837	—	239,458
1,283	1,445	3,662	465	2,966	37	459	3,927	9,757	133	—	9,890
14,177	18,631	43,125	5,132	32,762	408	—	38,302	107,787	2,013	—	109,800
13,178	15,988	38,756	4,770	30,452	379	—	35,601	100,189	1,769	—	101,958
1,628	2,279	5,092	589	3,763	47	—	4,399	12,380	243	—	12,623
7,029	8,761	20,905	2,545	16,243	202	—	18,990	53,440	955	—	54,395
2,363	3,299	7,382	855	5,461	68	—	6,384	17,966	352	—	18,318
9,823	10,635	27,607	3,556	22,700	283	—	26,539	74,684	1,251	—	75,935
3,381	4,568	10,410	1,224	7,814	97	—	9,135	25,709	480	—	26,189
19,758	23,013	57,150	7,153	45,659	568	—	53,380	150,219	2,589	—	152,808
46,773	53,110	133,922	16,932	108,087	1,345	—	126,364	355,611	6,108	—	361,719
1,746	1,472	4,489	632	4,036	50	298	5,016	13,278	187	—	13,465
211,562	261,218	626,745	76,588	488,898	6,085	—	571,571	1,608,502	28,735	—	1,637,237
3,789	3,687	10,234	1,372	8,757	109	—	10,238	28,811	437	—	29,248
2,570	3,283	7,723	930	5,938	74	—	6,942	19,536	355	—	19,891
405	313	1,013	147	936	12	—	1,095	3,078	39	—	3,117
1,198	1,610	3,680	434	2,768	34	—	3,236	9,106	172	—	9,278
90	1,192	1,347	32	207	3	1,497	1,739	682	(5)	—	677
1,281	1,617	3,830	464	2,960	37	—	3,461	9,739	176	—	9,915
1,695	1,448	4,377	614	3,917	49	—	4,580	12,887	189	—	13,076
917	1,239	2,823	332	2,119	26	512	2,989	6,970	95	—	7,065
794	1,054	2,426	287	1,835	23	177	2,322	6,037	100	—	6,137
588	1,118	2,134	213	1,359	17	58	1,647	4,470	97	—	4,567
357	440	1,057	129	826	10	—	965	2,716	48	—	2,764
4,478	5,287	13,024	1,621	10,347	129	—	12,097	34,043	601	—	34,644
8,846	10,670	25,954	3,202	20,443	254	—	23,899	67,257	1,183	—	68,440
4,451	5,582	13,272	1,611	10,286	128	—	12,025	33,840	619	—	34,459

**Tier 2 Public Employees Contributory Retirement System**  
**Schedule of Employer Allocations and Pension Amounts** (Continued)

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments
Tridell-Lapoint Water	\$ 9,931	0.0068096%	\$ 979	16,481	(10,879)	902	—
Tuacahn High School	59,582	0.0408541	5,876	98,875	(65,266)	5,409	—
Uintah Animal Control/Shelter	4,652	0.0031898	459	7,720	(5,096)	422	—
Uintah Basin Assn of Govt	96,884	0.0664305	9,555	160,775	(106,125)	8,795	—
Uintah Basin Asst Council	2,680	0.0018374	264	4,447	(2,935)	243	—
Uintah Basin Technical College	181,834	0.1246786	17,932	301,746	(199,178)	16,507	—
Uintah Co Care Center SSD	103,215	0.0707721	10,179	171,282	(113,061)	9,370	—
Uintah County	334,382	0.2292772	32,976	554,895	(366,277)	30,356	—
Uintah Recreation District	28,430	0.0194940	2,804	47,179	(31,142)	2,581	—
Uintah School District	971,649	0.6662339	95,823	1,612,414	(1,064,329)	88,207	—
Uintah Transportation SSD	7,466	0.0051196	736	12,390	(8,179)	678	—
Uintah Water Conserv Dist	7,711	0.0052870	760	12,796	(8,446)	700	—
Unified Fire Authority	103,810	0.0711800	10,238	172,269	(113,712)	9,424	—
Unified Police Department	125,574	0.0861029	12,384	208,386	(137,552)	11,400	—
University of Utah	2,110,722	1.4472663	208,157	3,502,663	(2,312,052)	191,613	—
University of Utah Hospital	23,835	0.0163428	2,351	39,553	(26,108)	2,164	—
USU Space Dynamics Lab	35,060	0.0240394	3,458	58,180	(38,404)	3,183	—
UT Municipal Power Agency	34,856	0.0238997	3,437	57,842	(38,181)	3,164	—
UT Public Employees Assn	1,763	0.0012091	174	2,926	(1,932)	160	—
UT School Board Risk Mgmt	27,764	0.0190369	2,738	46,073	(30,412)	2,520	—
Utah Association of Counties	32,310	0.0221541	3,186	53,617	(35,392)	2,933	—
Utah Co Academy of Sciences	72,586	0.0497706	7,158	120,454	(79,510)	6,589	—
Utah Co Housing Authority	41,380	0.0283732	4,081	68,669	(45,327)	3,757	—
Utah Communications Authority	50,309	0.0344957	4,961	83,486	(55,108)	4,567	—
Utah Counties Indemnity Pool	4,292	0.0029427	423	7,122	(4,701)	390	—
Utah County	1,218,913	0.8357761	120,208	2,022,739	(1,335,178)	110,654	—
Utah Education Association	16,288	0.0111684	1,606	27,030	(17,842)	1,479	—
Utah Housing Corporation	246,301	0.1688820	24,290	408,727	(269,794)	22,359	—
Utah League Cities/Towns	9,038	0.0061973	891	14,999	(9,900)	821	—
Utah Local Governments Trust	40,264	0.0276083	3,971	66,817	(44,105)	3,655	—
Utah Retirement Systems	742,368	0.5090223	73,212	1,231,932	(813,179)	67,393	—
Utah Safety Council	22,649	0.0155295	2,234	37,584	(24,809)	2,056	—
Utah School Boards Association	26,284	0.0180222	2,592	43,617	(28,791)	2,386	—
Utah School Employees Assn	1,657	0.0011363	163	2,750	(1,815)	150	—
Utah State Fair Corp	25,107	0.0172151	2,476	41,664	(27,502)	2,279	—
Utah State University	666,558	0.4570412	65,735	1,106,128	(730,137)	60,511	—
Utah Valley University	500,442	0.3431398	49,353	830,464	(548,176)	45,431	—
Utah Zoological Society	214,399	0.1470076	21,144	355,787	(234,849)	19,463	—
Utopia	244,054	0.1673416	24,068	404,999	(267,333)	22,155	—
Valley Emergency Comm Ctr	358,064	0.2455151	35,312	594,194	(392,218)	32,505	—
Vernal City	56,718	0.0388900	5,593	94,121	(62,128)	5,149	—
Vineyard Town	84,356	0.0578405	8,319	139,985	(92,402)	7,658	—
Wasatch Behavioral Health	533,294	0.3656656	52,593	884,981	(584,162)	48,413	—
Wasatch County	347,024	0.2379451	34,223	575,873	(380,125)	31,503	—
Wasatch County Fire District	14,882	0.0102040	1,468	24,696	(16,301)	1,351	—
Wasatch Front Regional Council	60,893	0.0417529	6,005	101,050	(66,702)	5,528	—
Wasatch Front Waste/Recycling	210,373	0.1442470	20,747	349,105	(230,439)	19,098	—
Wasatch Integrated Waste Mgmt	88,863	0.0609311	8,764	147,465	(97,339)	8,067	—
Wasatch School District	1,132,749	0.7766960	111,710	1,879,754	(1,240,796)	102,832	—
Washington City	185,546	0.1272242	18,298	307,907	(203,245)	16,844	—
Washington Co Solid Waste	25,719	0.0176351	2,536	42,680	(28,173)	2,335	—
Washington Co Wat Con Dist	80,526	0.0552145	7,941	133,630	(88,207)	7,310	—
Washington County	348,950	0.2392658	34,413	579,069	(382,234)	31,678	—
Washington School District	3,467,332	2.3774578	341,944	5,753,905	(3,798,062)	314,768	—
Waste Management Serv Dist #5	3,364	0.0023063	332	5,582	(3,684)	305	—
Wayne County	28,668	0.0196569	2,827	47,573	(31,403)	2,603	—
Wayne School District	64,669	0.0443420	6,378	107,316	(70,838)	5,871	—
Weber Area Dispatch 911	145,057	0.0994620	14,305	240,717	(158,894)	13,168	—
Weber Basin Water Conserv	116,810	0.0800933	11,520	193,841	(127,952)	10,604	—
Weber Co Mosquito Abate	7,441	0.0051020	734	12,348	(8,151)	675	—

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
								Proportionate Share of Pension Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
1,239	860	3,001	448	2,863	36	—	3,347	9,419	124	—	9,543
7,432	7,237	20,078	2,691	17,175	214	—	20,080	56,508	879	—	57,387
580	731	1,733	210	1,341	17	371	1,939	4,412	53	—	4,465
12,085	15,101	35,981	4,375	27,928	348	—	32,651	91,885	1,645	—	93,530
334	453	1,030	121	772	10	459	1,362	2,541	21	—	2,562
22,682	24,809	63,998	8,211	52,416	652	—	61,279	172,452	2,910	—	175,362
12,875	13,859	36,104	4,661	29,753	370	—	34,784	97,890	1,629	—	99,519
41,711	41,176	113,243	15,100	96,390	1,200	—	112,690	317,130	5,077	—	322,207
3,546	3,320	9,447	1,284	8,195	102	24	9,605	26,964	440	—	27,404
121,205	132,472	341,884	43,878	280,091	3,486	—	327,455	921,516	15,481	—	936,997
931	2,334	3,943	337	2,152	27	3,395	5,911	7,081	(4)	—	7,077
962	2,093	3,755	348	2,223	28	340	2,939	7,313	178	—	7,491
12,949	17,588	39,961	4,688	29,925	372	—	34,985	98,454	1,861	—	100,315
15,664	20,396	47,460	5,671	36,199	451	13,574	55,895	119,095	1,294	—	120,389
263,294	222,521	677,428	95,316	608,445	7,572	125,700	837,033	2,001,817	22,441	—	2,024,258
2,973	5,385	10,522	1,076	6,871	86	—	8,033	22,605	509	—	23,114
4,373	4,209	11,765	1,583	10,106	126	—	11,815	33,251	547	—	33,798
4,348	8,342	15,854	1,574	10,048	125	6,241	17,988	33,057	373	—	33,430
220	984	1,364	80	508	6	1,335	1,929	1,672	(9)	—	1,663
3,463	4,346	10,329	1,254	8,003	100	—	9,357	26,331	482	—	26,813
4,030	6,614	13,577	1,459	9,314	116	52	10,941	30,643	647	—	31,290
9,055	13,025	28,669	3,278	20,924	260	—	24,462	68,841	1,357	—	70,198
5,162	6,021	14,940	1,869	11,928	148	1,877	15,822	39,245	566	—	39,811
6,276	9,661	20,504	2,272	14,502	180	656	17,610	47,713	922	—	48,635
535	565	1,490	194	1,237	15	17	1,463	4,070	65	—	4,135
152,048	190,684	453,386	55,044	351,368	4,373	—	410,785	1,156,022	21,025	—	1,177,047
2,032	3,338	6,849	736	4,695	58	2,704	8,193	15,448	198	—	15,646
30,724	35,290	88,373	11,122	71,000	884	—	83,006	233,593	3,996	—	237,589
1,127	1,650	3,598	408	2,605	32	115	3,160	8,572	162	—	8,734
5,023	5,573	14,251	1,818	11,607	144	61	13,630	38,187	676	—	38,863
92,604	102,262	262,259	33,524	213,998	2,663	—	250,185	704,065	11,918	—	715,983
2,825	3,179	8,060	1,023	6,529	81	759	8,392	21,480	304	—	21,784
3,279	3,358	9,023	1,187	7,577	94	—	8,858	24,928	390	—	25,318
207	738	1,095	75	478	6	1,105	1,664	1,572	(11)	—	1,561
3,132	5,068	10,479	1,134	7,237	90	1,209	9,670	23,811	419	—	24,230
83,147	63,686	207,344	30,100	192,145	2,391	6,301	230,937	632,166	8,595	—	640,761
62,426	53,586	161,443	22,599	144,259	1,795	5,418	174,071	474,621	6,983	—	481,604
26,744	26,565	72,772	9,682	61,803	769	2,625	74,879	203,337	3,110	—	206,447
30,444	41,417	94,016	11,021	70,352	876	—	82,249	231,462	4,404	—	235,866
44,665	55,554	132,724	16,169	103,217	1,285	—	120,671	339,589	6,192	—	345,781
7,075	7,949	20,173	2,561	16,350	203	—	19,114	53,792	897	—	54,689
10,523	13,360	31,541	3,809	24,317	303	—	28,429	80,003	1,457	—	81,460
66,524	83,345	198,282	24,082	153,729	1,913	—	179,724	505,778	9,148	—	514,926
43,288	50,671	125,462	15,671	100,034	1,245	—	116,950	329,119	5,799	—	334,918
1,856	3,399	6,606	672	4,290	53	—	5,015	14,114	319	—	14,433
7,596	8,615	21,739	2,750	17,553	218	405	20,926	57,751	948	—	58,699
26,242	30,935	76,275	9,500	60,643	755	—	70,898	199,518	3,473	—	202,991
11,085	16,251	35,403	4,013	25,616	319	2,200	32,148	84,278	1,538	—	85,816
141,300	174,376	418,508	51,153	326,531	4,064	—	381,748	1,074,304	19,243	—	1,093,547
23,145	30,095	70,084	8,379	53,486	666	—	62,531	175,973	3,239	—	179,212
3,208	4,291	9,834	1,161	7,414	92	—	8,667	24,392	460	—	24,852
10,045	12,864	30,219	3,636	23,213	289	—	27,138	76,371	1,393	—	77,764
43,528	49,668	124,874	15,758	100,590	1,252	—	117,600	330,946	5,638	—	336,584
432,519	529,356	1,276,643	156,578	999,507	12,439	—	1,168,524	3,288,432	58,560	—	3,346,992
420	803	1,528	152	970	12	—	1,134	3,190	76	—	3,266
3,576	4,333	10,512	1,295	8,264	103	—	9,662	27,189	488	—	27,677
8,067	9,937	23,875	2,920	18,642	232	—	21,794	61,333	1,105	—	62,438
18,095	21,532	52,795	6,550	41,815	520	—	48,885	137,573	2,410	—	139,983
14,571	17,401	42,576	5,275	33,672	419	—	39,366	110,783	1,958	—	112,741
928	1,366	2,969	336	2,145	27	—	2,508	7,057	140	—	7,197

**Tier 2 Public Employees Contributory Retirement System**  
**Schedule of Employer Allocations and Pension Amounts** (Concluded)

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
Weber County Corp	\$ 1,025,227	0.7029713%	\$ 101,107	1,701,326	(1,123,018)	93,071	—
Weber County School District	3,257,162	2.2333495	321,218	5,405,135	(3,567,844)	295,688	—
Weber Human Services	530,554	0.3637870	52,323	880,434	(581,161)	48,164	—
Weber State University	306,374	0.2100725	30,214	508,416	(335,597)	27,813	—
Wellington City	7,323	0.0050211	722	12,152	(8,021)	665	—
Wellsville City Corp	11,643	0.0079833	1,148	19,321	(12,754)	1,057	—
West Bountiful City	34,544	0.0236861	3,407	57,325	(37,839)	3,136	—
West Kane County SSD #1	16,565	0.0113584	1,634	27,490	(18,145)	1,504	—
West Point City	40,289	0.0276249	3,973	66,858	(44,132)	3,657	—
West Valley City	556,248	0.3814046	54,857	923,072	(609,306)	50,497	—
White City Water Imp Dist	14,087	0.0096588	1,389	23,376	(15,430)	1,279	—
Willard City Corp	4,423	0.0030330	436	7,340	(4,845)	402	—
Woods Cross City	14,274	0.0097872	1,408	23,687	(15,635)	1,296	—
Workers' Compensation Fund	732,955	0.5025677	72,283	1,216,310	(802,867)	66,538	—
<b>Grand Total</b>	<b>\$145,842,014</b>	<b>100.0000000%</b>	<b>\$ 14,382,778</b>	<b>242,019,219</b>	<b>(159,753,073)</b>	<b>13,239,669</b>	<b>—</b>
<b>Units without a proportionate share for 2020 but had a proportionate share in a prior year</b>							
Alpine Uniserv	\$ —	0.0000000%	\$ —	—	—	—	—
Big Plains Water & Sewer SSD	—	0.0000000	—	—	—	—	—
Canyonlands Care Center	—	0.0000000	—	—	—	—	—
Centerfield City	—	0.0000000	—	—	—	—	—
City of Uintah	—	0.0000000	—	—	—	—	—
Grand Co Cemetery Mtce Dist	—	0.0000000	—	—	—	—	—
Huntington City	—	0.0000000	—	—	—	—	—
Liberty Academy Charter	—	0.0000000	—	—	—	—	—
Lone Peak PS District	—	0.0000000	—	—	—	—	—
Maeser Water Improve Dist	—	0.0000000	—	—	—	—	—
Mendon City	—	0.0000000	—	—	—	—	—
Moab Mosquito Abatement Distri	—	0.0000000	—	—	—	—	—
Mountain Green Sewer Imp Dist	—	0.0000000	—	—	—	—	—
North Davis Fire District	—	0.0000000	—	—	—	—	—
North Fork SSD	—	0.0000000	—	—	—	—	—
Ogden Weber/NEA/UEA Uniserv	—	0.0000000	—	—	—	—	—
Recreation & Habilitation Svcs	—	0.0000000	—	—	—	—	—
Uintah Fire Suppression SSD	—	0.0000000	—	—	—	—	—
Uintah Highlands Improv Dist	—	0.0000000	—	—	—	—	—
Utah Dairy Commission	—	0.0000000	—	—	—	—	—
Utah Lake Commission	—	0.0000000	—	—	—	—	—
Valley Mental Health	—	0.0000000	—	—	—	—	—
Weber Fire District	—	0.0000000	—	—	—	—	—
<b>Grand Total</b>	<b>\$ 145,842,014</b>	<b>100.0000000%</b>	<b>\$ 14,382,778</b>	<b>242,019,219</b>	<b>(159,753,073)</b>	<b>13,239,669</b>	<b>—</b>

Utah Retirement Systems

Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
	Proportionate Share of Contributions								Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
127,888	138,031	358,990	46,297	295,536	3,678	—	345,511	972,330	16,374	—	988,704
406,302	520,122	1,222,112	147,087	938,922	11,685	—	1,097,694	3,089,105	56,587	—	3,145,692
66,182	78,813	193,159	23,959	152,940	1,903	—	178,802	503,180	8,916	—	512,096
38,217	31,867	97,897	13,835	88,317	1,099	—	103,251	290,566	4,234	—	294,800
913	771	2,349	331	2,111	26	—	2,468	6,945	105	—	7,050
1,452	1,952	4,461	526	3,356	42	—	3,924	11,042	205	—	11,247
4,309	4,749	12,194	1,560	9,958	124	—	11,642	32,762	557	—	33,319
2,066	2,614	6,184	748	4,775	59	—	5,582	15,711	282	—	15,993
5,026	5,073	13,756	1,819	11,614	145	—	13,578	38,210	610	—	38,820
69,387	78,875	198,759	25,119	160,346	1,996	—	187,461	527,548	9,032	—	536,580
1,757	2,570	5,606	636	4,061	51	—	4,748	13,360	269	—	13,629
552	683	1,637	200	1,275	16	—	1,634	4,195	64	—	4,259
1,781	2,059	5,136	645	4,115	51	74	4,885	13,537	229	—	13,766
91,430	84,812	242,780	33,099	211,284	2,630	11,451	258,464	695,137	9,721	—	704,858
18,192,488	21,460,168	52,892,325	6,585,924	42,040,978	523,223	233,571	49,383,696	138,317,143	2,401,606	—	140,718,749
—	115	115	—	—	—	108	108	—	4	—	4
—	284	284	—	—	—	436	436	—	(12)	—	(12)
—	—	—	—	—	—	349	349	—	(61)	—	(61)
—	137	137	—	—	—	239	239	—	(7)	—	(7)
—	332	332	—	—	—	513	513	—	(12)	—	(12)
—	583	583	—	—	—	1,350	1,350	—	(45)	—	(45)
—	4	4	—	—	—	31	31	—	(4)	—	(4)
—	4,591	4,591	—	—	—	7,740	7,740	—	(133)	—	(133)
—	73	73	—	—	—	90	90	—	(1)	—	(1)
—	—	—	—	—	—	55	55	—	(9)	—	(9)
—	187	187	—	—	—	431	431	—	(18)	—	(18)
—	229	229	—	—	—	347	347	—	(9)	—	(9)
—	249	249	—	—	—	270	270	—	(0)	—	(0)
—	57	57	—	—	—	87	87	—	(2)	—	(2)
—	414	414	—	—	—	758	758	—	(23)	—	(23)
—	186	186	—	—	—	329	329	—	(9)	—	(9)
—	82	82	—	—	—	88	88	—	3	—	3
—	58	58	—	—	—	89	89	—	(2)	—	(2)
—	588	588	—	—	—	1,178	1,178	—	(36)	—	(36)
—	403	403	—	—	—	833	833	—	(25)	—	(25)
—	297	297	—	—	—	414	414	—	(4)	—	(4)
—	4,560	4,560	—	—	—	10,185	10,185	—	(663)	—	(663)
—	1,251	1,251	—	—	—	1,592	1,592	—	(16)	—	(16)
18,192,488	21,474,847	52,907,004	6,585,924	42,040,978	523,223	261,083	49,411,208	138,317,143	2,400,523	—	140,717,666

## Tier 2 Public Safety and Firefighter Contributory Retirement System

## Schedule of Employer Allocations and Pension Amounts

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
American Fork City	\$ 304,752	1.1994706%	\$ 107,586	507,232	(211,158)	55,629	—
Beaver County	135,655	0.5339220	47,890	225,785	(93,993)	24,762	—
Big Water Municipal Corp	6,620	0.0260540	2,337	11,018	(4,587)	1,208	—
Blanding City	13,079	0.0514765	4,617	21,768	(9,062)	2,387	—
Bluffdale City	2,728	0.0107381	963	4,541	(1,890)	498	—
Box Elder County	187,560	0.7382153	66,214	312,177	(129,957)	34,237	—
Brigham City	124,781	0.4911265	44,051	207,688	(86,459)	22,778	—
Cache County	302,437	1.1903583	106,769	503,379	(209,553)	55,207	—
Carbon County	92,273	0.3631767	32,575	153,580	(63,934)	16,843	—
Cedar City	128,387	0.5053176	45,324	213,689	(88,957)	23,436	—
Cedar Mtn Fire Protection Dist	44,068	0.1734484	15,557	73,348	(30,534)	8,044	—
Centerville City	20,323	0.0799884	7,175	33,826	(14,081)	3,710	—
City of Bountiful	70,621	0.2779554	24,931	117,542	(48,932)	12,891	—
City of Draper	209,026	0.8227057	73,792	347,906	(144,831)	38,156	—
City of Harrisville	19,138	0.0753268	6,756	31,854	(13,261)	3,494	—
City of Helper	14,396	0.0566597	5,082	23,960	(9,975)	2,628	—
City of Kanab	17,994	0.0708230	6,352	29,950	(12,468)	3,285	—
City of Moab	71,081	0.2797661	25,094	118,308	(49,251)	12,975	—
City of Monticello	3,170	0.0124770	1,119	5,276	(2,196)	579	—
City of Naples	12,722	0.0500734	4,491	21,175	(8,815)	2,322	—
City of North Salt Lake	42,627	0.1677735	15,048	70,948	(29,535)	7,781	—
City of Orem	427,690	1.6833421	150,987	711,852	(296,339)	78,070	—
City of Riverton	69,878	0.2750341	24,669	116,307	(48,418)	12,756	—
City of Santa Clara	28,640	0.1127254	10,111	47,669	(19,844)	5,228	—
City of Saratoga Springs	176,788	0.6958170	62,411	294,247	(122,493)	32,271	—
City of South Jordan	365,027	1.4367073	128,865	607,555	(252,921)	66,632	—
City of South Salt Lake	308,120	1.2127292	108,775	512,839	(213,492)	56,244	—
City of St George	384,416	1.5130208	135,710	639,827	(266,356)	70,171	—
City of Wendover	9,390	0.0369598	3,315	15,630	(6,506)	1,714	—
City of West Jordan	554,475	2.1823537	195,745	922,874	(384,187)	101,214	—
Clearfield City	89,665	0.3529126	31,654	149,240	(62,128)	16,367	—
Clinton City	76,909	0.3027069	27,151	128,009	(53,289)	14,039	—
Cottonwood Heights City	112,067	0.4410832	39,563	186,525	(77,649)	20,457	—
Davis County	548,645	2.1594065	193,687	913,170	(380,147)	100,149	—
Dixie State University	23,000	0.0905248	8,120	38,281	(15,936)	4,198	—
Duchesne County	117,593	0.4628337	41,514	195,723	(81,478)	21,465	—
East Carbon City	9,911	0.0390102	3,499	16,497	(6,867)	1,809	—
Emery County	83,025	0.3267782	29,310	138,188	(57,527)	15,155	—
Enoch City	19,863	0.0781778	7,012	33,060	(13,763)	3,626	—
Ephraim City	6,996	0.0275357	2,470	11,644	(4,847)	1,277	—
Farmington City	84,651	0.3331782	29,884	140,894	(58,653)	15,452	—
Garfield County	71,940	0.2831463	25,397	119,737	(49,846)	13,132	—
Garland City	6,173	0.0242971	2,179	10,275	(4,277)	1,127	—
Grand County	94,696	0.3727115	33,430	157,612	(65,613)	17,286	—
Grantsville City	40,011	0.1574773	14,125	66,594	(27,723)	7,304	—
Gunnison Valley Police Dept	5,602	0.0220498	1,978	9,324	(3,882)	1,023	—
Heber City	74,473	0.2931178	26,291	123,954	(51,601)	13,594	—
Herriman City	42,883	0.1687831	15,139	71,375	(29,713)	7,828	—
Hurricane City	44,154	0.1737854	15,588	73,490	(30,594)	8,060	—
Hurricane Valley Fire SSD	129,136	0.5082650	45,589	214,935	(89,476)	23,572	—
Iron County	189,439	0.7456097	66,877	315,304	(131,259)	34,580	—
Ivins City	41,423	0.1630381	14,624	68,946	(28,702)	7,561	—
Juab County	81,437	0.3205269	28,750	135,545	(56,426)	14,865	—
Kane County	66,896	0.2632958	23,616	111,343	(46,351)	12,211	—
Kaysville City	136,907	0.5388504	48,332	227,869	(94,860)	24,991	—

Utah Retirement Systems

Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions		Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
									Proportionate Share of Contributions	Proportionate Share of Contributions		
25,002	34,616	115,247	34	68,756	11,527	—	80,317	326,293	2,363	—	—	328,656
11,129	11,897	47,788	15	30,605	5,131	891	36,642	145,243	767	—	—	146,010
543	943	2,694	1	1,493	250	358	2,102	7,087	42	—	—	7,129
1,073	965	4,425	1	2,951	495	607	4,054	14,003	23	—	—	14,026
224	980	1,702	—	616	103	3,880	4,599	2,921	(189)	—	—	2,732
15,387	16,166	65,790	21	42,316	7,094	886	50,317	200,817	1,012	—	—	201,829
10,237	14,772	47,787	14	28,152	4,720	1,139	34,025	133,601	854	—	—	134,455
24,812	29,934	109,953	34	68,233	11,439	3,926	83,632	323,814	1,920	—	—	325,734
7,570	6,029	30,442	10	20,818	3,490	623	24,941	98,795	356	—	—	99,151
10,533	5,174	39,143	14	28,966	4,856	2,067	35,903	137,462	183	—	—	137,645
3,615	9,245	20,904	5	9,942	1,667	878	12,492	47,183	536	—	—	47,719
1,667	1,651	7,028	2	4,585	769	813	6,169	21,759	48	—	—	21,807
5,794	3,218	21,903	8	15,933	2,671	1,197	19,809	75,612	125	—	—	75,737
17,148	5,964	61,268	24	47,159	7,906	9,129	64,218	223,801	(198)	—	—	223,603
1,570	2,174	7,238	2	4,318	724	722	5,766	20,491	109	—	—	20,600
1,181	1,400	5,209	2	3,248	544	1,429	5,223	15,413	(7)	—	—	15,406
1,476	2,245	7,006	2	4,060	681	656	5,399	19,266	98	—	—	19,364
5,831	2,839	21,645	8	16,037	2,688	820	19,553	76,105	131	—	—	76,236
260	1,588	2,427	—	715	120	2,611	3,446	3,394	(56)	—	—	3,338
1,044	1,625	4,991	1	2,870	481	1,845	5,197	13,621	—	—	—	13,621
3,497	3,936	15,214	5	9,617	1,612	1,648	12,882	45,640	161	—	—	45,801
35,087	25,676	138,833	48	96,492	16,176	1,723	114,439	457,921	1,579	—	—	459,500
5,733	7,648	26,137	8	15,765	2,643	3,271	21,687	74,818	265	—	—	75,083
2,350	1,036	8,614	3	6,462	1,083	3,365	10,913	30,665	(153)	—	—	30,512
14,504	11,452	58,227	20	39,885	6,687	955	47,547	189,284	708	—	—	189,992
29,947	20,701	117,280	41	82,354	13,806	8,361	104,562	390,828	822	—	—	391,650
25,278	14,821	96,343	35	69,516	11,654	7,406	88,611	329,899	438	—	—	330,337
31,537	30,854	132,562	43	86,729	14,540	—	101,312	411,588	2,105	—	—	413,693
770	—	2,484	1	2,119	355	2,194	4,669	10,054	(142)	—	—	9,912
45,489	33,288	179,991	62	125,096	20,972	—	146,130	593,667	2,323	—	—	595,990
7,356	8,916	32,639	10	20,229	3,391	2,206	25,836	96,003	436	—	—	96,439
6,310	7,957	28,306	9	17,352	2,909	2,531	22,801	82,346	413	—	—	82,759
9,194	6,417	36,068	13	25,284	4,239	1,781	31,317	119,988	336	—	—	120,324
45,011	51,485	196,645	62	123,781	20,751	—	144,594	587,425	3,568	—	—	590,993
1,887	2,827	8,912	3	5,189	870	114	6,176	24,626	179	—	—	24,805
9,647	22,111	53,223	13	26,530	4,448	—	30,991	125,905	1,551	—	—	127,456
813	1,170	3,792	1	2,236	375	1,228	3,840	10,612	(8)	—	—	10,604
6,811	4,408	26,374	9	18,731	3,140	1,874	23,754	88,894	164	—	—	89,058
1,630	1,430	6,686	2	4,481	751	2,280	7,514	21,267	(58)	—	—	21,209
574	2,469	4,320	1	1,578	265	310	2,154	7,491	151	—	—	7,642
6,945	5,129	27,526	10	19,098	3,202	933	23,243	90,635	298	—	—	90,933
5,902	12,101	31,135	8	16,230	2,721	—	18,959	77,024	807	—	—	77,831
506	545	2,178	1	1,393	233	581	2,208	6,610	(5)	—	—	6,605
7,769	9,068	34,123	11	21,364	3,582	5,939	30,896	101,389	233	—	—	101,622
3,282	3,140	13,726	5	9,027	1,513	4,746	15,291	42,839	(76)	—	—	42,763
460	370	1,853	1	1,264	212	667	2,144	5,998	(21)	—	—	5,977
6,110	11,232	30,936	8	16,802	2,817	—	19,627	79,737	765	—	—	80,502
3,518	—	11,346	5	9,675	1,622	3,757	15,059	45,914	(249)	—	—	45,665
3,622	1,548	13,230	5	9,962	1,670	2,715	14,352	47,275	(59)	—	—	47,216
10,594	2,712	36,878	15	29,135	4,884	6,528	40,562	138,264	(288)	—	—	137,976
15,541	15,821	65,942	21	42,739	7,165	—	49,925	202,829	1,103	—	—	203,932
3,398	1,253	12,212	5	9,346	1,567	1,955	12,873	44,351	(32)	—	—	44,319
6,681	10,435	31,981	9	18,373	3,080	1,324	22,786	87,193	653	—	—	87,846
5,488	5,199	22,898	8	15,093	2,530	210	17,841	71,625	336	—	—	71,961
11,232	10,619	46,842	15	30,888	5,178	2,576	38,657	146,584	511	—	—	147,095



**Tier 2 Public Safety and Firefighter Contributory Retirement System**  
**Schedule of Employer Allocations and Pension Amounts** (Continued)

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments
Layton City	\$ 414,712	1.6322632%	\$ 146,405	690,252	(287,347)	75,701	—
Lehi City	410,603	1.6160907	144,955	683,413	(284,500)	74,951	—
Lindon City	27,365	0.1077048	9,661	45,546	(18,961)	4,995	—
Logan City	268,342	1.0561670	94,733	446,632	(185,930)	48,983	—
Lone Peak PS District	105,940	0.4169702	37,400	176,328	(73,404)	19,338	—
Mapleton City	46,302	0.1822407	16,346	77,066	(32,082)	8,452	—
Millard County	145,358	0.5721136	51,316	241,936	(100,716)	26,534	—
Moab Valley Fire Protection	11,173	0.0439770	3,945	18,597	(7,742)	2,040	—
Morgan County	29,572	0.1163925	10,440	49,220	(20,490)	5,398	—
Mount Pleasant City	600	0.0023598	212	998	(415)	109	—
Murray City	352,134	1.3859616	124,313	586,096	(243,988)	64,278	—
N Tooele Co Fire Protection SD	18,735	0.0737386	6,614	31,183	(12,981)	3,420	—
Nephi City	28,403	0.1117913	10,027	47,274	(19,680)	5,185	—
North Davis Fire District	62,560	0.2462298	22,085	104,126	(43,347)	11,420	—
North Fork SSD	4,319	0.0169972	1,525	7,188	(2,992)	788	—
North Logan City	2,808	0.0110529	991	4,674	(1,946)	513	—
North Ogden City	58,871	0.2317115	20,783	97,986	(40,791)	10,746	—
North Park Police Agency	33,944	0.1336010	11,983	56,497	(23,519)	6,196	—
North View Fire District	80,472	0.3167301	28,409	133,939	(55,758)	14,689	—
Ogden City Corp	681,479	2.6822299	240,582	1,134,262	(472,186)	124,397	—
Park City	29,927	0.1177901	10,565	49,811	(20,736)	5,463	—
Park City Fire Service	164,399	0.6470564	58,037	273,627	(113,909)	30,009	—
Parowan City	13,842	0.0544789	4,886	23,038	(9,591)	2,527	—
Payson City	61,614	0.2425054	21,751	102,551	(42,691)	11,247	—
Perry City	17,641	0.0694341	6,228	29,362	(12,223)	3,220	—
Pleasant Grove City	121,325	0.4775238	42,831	201,935	(84,064)	22,147	—
Pleasant View City	7,787	0.0306499	2,749	12,961	(5,396)	1,421	—
Price City	32,176	0.1266428	11,359	53,555	(22,294)	5,873	—
Provo City Corp	411,000	1.6176506	145,095	684,073	(284,775)	75,024	—
Rich County	15,977	0.0628854	5,640	26,593	(11,070)	2,917	—
Richfield City	26,097	0.1027152	9,213	43,436	(18,082)	4,764	—
Riverdale City	63,577	0.2502317	22,444	105,818	(44,051)	11,605	—
Roosevelt City	26,636	0.1048352	9,403	44,333	(18,455)	4,862	—
Roy City	189,177	0.7445820	66,785	314,869	(131,078)	34,532	—
Salem City	17,312	0.0681389	6,112	28,815	(11,995)	3,160	—
Salt Lake City Corp	1,459,619	5.7449042	515,287	2,429,407	(1,011,346)	266,438	—
Salt Lake County	1,784,122	7.0221136	629,846	2,969,514	(1,236,189)	325,673	—
San Juan County	89,439	0.3520208	31,574	148,863	(61,971)	16,326	—
Sandy City	530,527	2.0880969	187,291	883,015	(367,593)	96,842	—
Sanpete County	61,008	0.2401222	21,538	101,543	(42,272)	11,136	—
Santaquin City	27,160	0.1068969	9,588	45,205	(18,818)	4,958	—
Sevier County	86,091	0.3388434	30,392	143,290	(59,651)	15,715	—
Smithfield City Corp	55,850	0.2198195	19,717	92,957	(38,698)	10,195	—
So Davis Metro Fire Agency	257,511	1.0135357	90,909	428,604	(178,425)	47,006	—
South Ogden City	92,091	0.3624619	32,511	153,278	(63,809)	16,810	—
Southern Utah University	14,799	0.0582480	5,225	24,632	(10,254)	2,701	—
Spanish Fork City	88,083	0.3466855	31,096	146,606	(61,031)	16,079	—
Springville City	108,577	0.4273484	38,331	180,717	(75,231)	19,820	—
State of Utah	5,302,894	20.8716251	1,872,076	8,826,200	(3,674,291)	967,986	—
Summit County	192,755	0.7586620	68,048	320,823	(133,557)	35,185	—
Sunset City	7,651	0.0301129	2,701	12,734	(5,301)	1,397	—
Syracuse City Corp	76,426	0.3008054	26,981	127,205	(52,954)	13,951	—
Tooele City	157,345	0.6192932	55,547	261,887	(109,022)	28,722	—
Tooele County	130,506	0.5136592	46,072	217,216	(90,426)	23,823	—
Town of Brian Head	5,597	0.0220288	1,976	9,316	(3,878)	1,022	—
Town of Mantua	3,520	0.0138543	1,243	5,859	(2,439)	643	—
Tremonton City	18,668	0.0734754	6,590	31,071	(12,935)	3,408	—
Uintah County	229,809	0.9045054	81,129	382,498	(159,231)	41,949	—
Unified Fire Authority	631,963	2.4873380	223,101	1,051,846	(437,877)	115,358	—
Unified Police Department	539,820	2.1246744	190,572	898,483	(374,033)	98,539	—

Utah Retirement Systems

Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
	Proportionate Share of Contributions	Proportionate Share of Contributions				Proportionate Share of Contributions	Proportionate Share of Contributions					
34,023	35,167	144,891	47	93,564	15,686	1,965	111,262	444,026	2,167	—	446,193	
33,686	15,849	124,486	46	92,637	15,530	1,688	109,901	439,626	914	—	440,540	
2,245	1,149	8,389	3	6,174	1,035	1,780	8,992	29,299	(46)	—	29,253	
22,015	18,537	89,535	30	60,541	10,149	—	70,720	287,310	1,299	—	288,609	
8,691	12,324	40,353	12	23,901	4,007	908	28,828	113,429	791	—	114,220	
3,799	5,735	17,986	5	10,446	1,751	—	12,202	49,575	383	—	49,958	
11,925	12,060	50,519	16	32,794	5,498	—	38,308	155,632	815	—	156,447	
917	841	3,798	1	2,521	423	576	3,521	11,963	21	—	11,984	
2,426	3,776	11,600	3	6,672	1,118	1,121	8,914	31,662	171	—	31,833	
49	159	317	—	135	23	—	158	642	10	—	652	
28,889	30,214	123,381	40	79,445	13,319	1,103	93,907	377,024	2,050	—	379,074	
1,537	4,397	9,354	2	4,227	709	321	5,259	20,059	284	—	20,343	
2,330	2,979	10,494	3	6,408	1,074	138	7,623	30,411	192	—	30,603	
5,132	4,552	21,104	7	14,114	2,366	599	17,086	66,982	261	—	67,243	
354	1,143	2,285	—	974	163	—	1,137	4,624	72	—	4,696	
230	1,349	2,092	—	634	106	2,387	3,127	3,007	(53)	—	2,954	
4,830	4,702	20,278	7	13,282	2,227	817	16,333	63,033	289	—	63,322	
2,785	5,818	14,799	4	7,658	1,284	1,730	10,676	36,344	249	—	36,593	
6,602	10,692	31,983	9	18,155	3,044	—	21,208	86,160	719	—	86,879	
55,908	43,757	224,062	77	153,750	25,775	—	179,602	729,649	3,059	—	732,708	
2,455	11,579	19,497	3	6,752	1,132	122	8,009	32,043	812	—	32,855	
13,487	20,455	63,951	19	37,090	6,218	2,314	45,641	176,019	1,302	—	177,321	
1,136	2,059	5,722	2	3,123	524	303	3,952	14,820	121	—	14,941	
5,055	5,103	21,405	7	13,901	2,330	511	16,749	65,969	300	—	66,269	
1,447	1,093	5,760	2	3,980	667	800	5,449	18,888	23	—	18,911	
9,953	6,767	38,867	14	27,372	4,589	3,170	35,145	129,901	203	—	130,104	
639	961	3,021	1	1,757	295	2,188	4,241	8,338	(76)	—	8,262	
2,640	4,452	12,965	4	7,259	1,217	924	9,404	34,451	226	—	34,677	
33,718	33,145	141,887	46	92,726	15,545	—	108,317	440,050	2,203	—	442,253	
1,311	3,021	7,249	2	3,605	604	210	4,421	17,107	190	—	17,297	
2,141	2,016	8,921	3	5,888	987	540	7,418	27,942	94	—	28,036	
5,216	1,454	18,275	7	14,344	2,405	2,275	19,031	68,071	(59)	—	68,012	
2,185	3,150	10,197	3	6,009	1,007	311	7,330	28,518	199	—	28,717	
15,520	19,128	69,180	21	42,681	7,155	1,651	51,508	202,549	1,235	—	203,784	
1,420	4,568	9,148	2	3,906	655	997	5,560	18,536	238	—	18,774	
119,746	98,907	485,091	164	329,307	55,207	—	384,678	1,562,790	6,655	—	1,569,445	
146,369	232,516	704,558	201	402,518	67,480	—	470,199	1,910,230	15,967	—	1,926,197	
7,338	9,606	33,270	10	20,178	3,383	—	23,571	95,760	637	—	96,397	
43,524	37,373	177,739	60	119,693	20,066	2,130	141,949	568,026	2,359	—	570,385	
5,005	3,148	19,289	7	13,764	2,307	1,662	17,740	65,321	113	—	65,434	
2,228	2,293	9,479	3	6,127	1,027	1,339	8,496	29,079	53	—	29,132	
7,063	8,149	30,927	10	19,423	3,256	—	22,689	92,176	572	—	92,748	
4,582	1,514	16,291	6	12,600	2,112	2,992	17,710	59,798	(114)	—	59,684	
21,126	17,203	85,335	29	58,097	9,740	6,082	73,948	275,713	820	—	276,533	
7,555	10,029	34,394	10	20,777	3,483	—	24,270	98,601	660	—	99,261	
1,214	244	4,159	2	3,339	560	1,390	5,291	15,845	(78)	—	15,767	
7,226	3,659	26,964	10	19,873	3,332	1,819	25,034	94,309	122	—	94,431	
8,908	12,065	40,793	12	24,496	4,107	915	29,530	116,252	805	—	117,057	
435,046	476,776	1,879,808	596	1,196,391	200,572	—	1,397,559	5,677,714	33,122	—	5,710,836	
15,814	12,982	63,981	22	43,488	7,291	4,050	54,851	206,379	559	—	206,938	
628	3,120	5,145	1	1,726	289	48	2,064	8,192	212	—	8,404	
6,270	10,373	30,594	9	17,243	2,891	—	20,143	81,828	723	—	82,551	
12,909	9,831	51,462	18	35,499	5,951	3,109	44,577	168,467	483	—	168,950	
10,707	9,907	44,437	15	29,444	4,936	2,536	36,931	139,731	468	—	140,199	
459	515	1,996	1	1,263	212	649	2,125	5,993	(11)	—	5,982	
289	932	1,864	—	794	133	—	927	3,769	59	—	3,828	
1,532	3,150	8,090	2	4,212	706	528	5,448	19,988	176	—	20,164	
18,853	24,018	84,820	26	51,848	8,692	—	60,566	246,053	1,710	—	247,763	
51,846	72,183	239,387	71	142,578	23,903	—	166,552	676,632	4,845	—	681,477	
44,287	22,750	165,576	61	121,790	20,417	2,673	144,941	577,976	1,386	—	579,362	

## Tier 2 Public Safety and Firefighter Contributory Retirement System

### Schedule of Employer Allocations and Pension Amounts (Concluded)

At December 31, 2020

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments
University of Utah	\$ 84,335	0.3319353%	\$ 29,773	140,369	(58,435)	15,395	—
Utah County	530,645	2.0885617	187,333	883,212	(367,675)	96,864	—
Utah State University	21,560	0.0848581	7,611	35,885	(14,939)	3,936	—
Vernal City	31,996	0.1259325	11,295	53,254	(22,169)	5,841	—
Wasatch County	126,153	0.4965263	44,536	209,971	(87,410)	23,028	—
Wasatch County Fire District	86,294	0.3396448	30,464	143,629	(59,792)	15,752	—
Washington City	157,483	0.6198370	55,596	262,117	(109,118)	28,747	—
Washington County	324,049	1.2754241	114,399	539,352	(224,529)	59,152	—
Wayne County	3,334	0.0131226	1,177	5,549	(2,310)	609	—
Weber County Corp	494,862	1.9477252	174,700	823,655	(342,882)	90,332	—
Weber Fire District	204,704	0.8056914	72,266	340,711	(141,836)	37,367	—
West Bountiful City	34,083	0.1341477	12,032	56,728	(23,616)	6,222	—
West Valley City	992,331	3.9057101	350,321	1,651,648	(687,570)	181,140	—
Willard City Corp	578	0.0022766	204	963	(401)	106	—
Woods Cross City	35,414	0.1393873	12,502	58,944	(24,538)	6,465	—
<b>Grand Total</b>	<b>\$ 25,407,195</b>	<b>100.0000000%</b>	<b>\$ 8,969,463</b>	<b>42,288,030</b>	<b>(17,604,229)</b>	<b>4,637,820</b>	<b>—</b>
<b>Units without a proportionate share for 2020 but had a proportionate share in a prior year</b>							
Daggett County	\$ —	0.0000000%	\$ —	—	—	—	—
Garden City Fire District	—	0.0000000	—	—	—	—	—
Laverkin City	—	0.0000000	—	—	—	—	—
Salina City	—	0.0000000	—	—	—	—	—
Stockton Town	—	0.0000000	—	—	—	—	—
Town of Springdale	—	0.0000000	—	—	—	—	—
Wellington City	—	0.0000000	—	—	—	—	—
<b>Grand Total</b>	<b>\$ 25,407,195</b>	<b>100.0000000%</b>	<b>\$ 8,969,463</b>	<b>42,288,030</b>	<b>(17,604,229)</b>	<b>4,637,820</b>	<b>—</b>

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
	Proportionate Share of Contributions								Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
6,919	5,077	27,391	9	19,027	3,190	3,258	25,484	90,297	153	—	90,450
43,534	22,461	162,859	60	119,720	20,070	2,086	141,936	568,153	1,326	—	569,479
1,769	1,288	6,993	2	4,864	815	850	6,531	23,084	22	—	23,106
2,625	910	9,376	4	7,219	1,210	1,184	9,617	34,257	(27)	—	34,230
10,350	8,192	41,570	14	28,462	4,771	841	34,088	135,070	490	—	135,560
7,080	8,630	31,462	10	19,469	3,264	2,407	25,150	92,394	375	—	92,769
12,920	8,572	50,239	18	35,530	5,956	103	41,607	168,615	611	—	169,226
26,585	26,551	112,288	36	73,109	12,256	2,147	87,548	346,954	1,614	—	348,568
274	1,261	2,144	—	752	126	398	1,276	3,570	55	—	3,625
40,598	40,057	170,987	56	111,647	18,717	4,057	134,477	529,841	2,381	—	532,222
16,794	14,674	68,835	23	46,183	7,742	11,819	65,767	219,173	245	—	219,418
2,796	4,141	13,159	4	7,690	1,289	1,759	10,742	36,492	158	—	36,650
81,410	43,836	306,386	112	223,881	37,533	2,676	264,202	1,062,473	2,744	—	1,065,217
47	153	306	—	130	22	—	152	619	10	—	629
2,905	4,260	13,630	4	7,990	1,339	2,229	11,562	37,918	120	—	38,038
2,084,395	2,108,660	8,830,875	2,860	5,732,154	960,969	206,836	6,902,819	27,203,060	130,166	—	27,333,226
—	5,628	5,628	—	—	—	2,998	2,998	—	181	—	181
—	924	924	—	—	—	—	—	—	74	—	74
—	788	788	—	—	—	407	407	—	24	—	24
—	937	937	—	—	—	457	457	—	29	—	29
—	1,001	1,001	—	—	—	510	510	—	33	—	33
—	560	560	—	—	—	—	—	—	42	—	42
—	1,037	1,037	—	—	—	482	482	—	34	—	34
2,084,395	2,119,535	8,841,750	2,860	5,732,154	960,969	211,690	6,907,673	27,203,060	130,583	—	27,333,643

## Utah Retirement Systems

# Schedule of Employer Allocations and Pension Amounts

At December 31, 2020

Retirement System	Employer Contributions	Net Pension Liability/(Asset) 1.00 Decrease (6.95 Discount) (5.95)	Net Pension Liability/(Asset) 1.00 Decrease (5.95)	Net Pension Liability/(Asset) 1.00 Increase (7.95)	Net Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
Noncontributory Retirement System	\$ 907,647,645	1,285,787,456	5,340,592,058	(2,100,919,961)	247,672,452	—	128,704,132
Contributory Retirement System	4,879,275	(62,948,996)	56,534,932	(164,727,812)	—	—	—
Public Safety Retirement System	151,861,206	271,666,916	926,006,408	(262,641,887)	69,910,247	—	4,188,342
Firefighters Retirement System	7,480,287	(162,696,947)	30,392,165	(320,704,608)	8,817,989	—	19,072,457
Judges Retirement System	8,646,311	26,982,813	57,467,045	1,123,890	6,420,419	—	2,588,141
Utah Governors and Legislators Retirement Plan	369,226	1,274,862	2,544,959	192,036	—	—	—
Tier 2 Public Employees Contributory Retirement System	145,842,014	14,382,778	242,019,219	(159,753,073)	13,239,669	—	18,192,488
Tier 2 Public Safety & Firefighters Contributory Retirement System	25,407,195	8,969,463	42,288,030	(17,604,229)	4,637,820	—	2,084,395
<b>Grand Total</b>	<b>\$ 1,252,133,159</b>	<b>1,383,418,345</b>	<b>6,697,844,816</b>	<b>(3,025,035,644)</b>	<b>350,698,596</b>	<b>—</b>	<b>174,829,955</b>

Columns may not add to total due to rounding.

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
							Proportionate Share of Allocable Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
50,055,824	426,432,408	1,497,395	1,849,161,463	6,709,576	56,231,573	1,913,600,007	339,968,133	(9,292,923)	—	330,675,210
—	—	—	84,938,662	—	—	84,938,662	(26,892,741)	119,182	—	(26,773,559)
5,924,733	80,023,322	821,760	267,436,981	4,371,047	5,100,635	277,730,423	65,111,632	1,051,162	—	66,162,794
941,476	28,831,922	5,814,514	93,633,536	499,090	957,974	100,905,114	(24,130,120)	(9,089)	(20,279,713)	(44,418,922)
—	9,008,560	—	14,714,288	—	—	14,714,288	9,565,754	—	(1,410,494)	8,155,260
—	—	—	774,452	—	—	774,452	290,967	—	—	290,967
21,474,847	52,907,004	6,585,924	42,040,978	523,223	261,083	49,411,208	138,317,143	2,400,523	—	140,717,666
2,119,535	8,841,750	2,860	5,732,154	960,969	211,690	6,907,673	27,203,060	130,583	—	27,333,643
80,516,416	606,044,967	14,722,453	2,358,432,514	13,063,905	62,762,954	2,448,981,826	529,433,828	(5,600,562)	(21,690,207)	502,143,059